

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**EXHIBIT D**  
**PROFFESIONAL FEES FOR THE PERIOD**  
**SEPTEMBER 1, 2019 THROUGH SEPTEMBER 30, 2019**

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/01/2019				
Chhajjer, Neha	Review audit opinion language for the nuclear decommission trust audit.	\$330.00	0.5	\$165.00
09/02/2019				
Hennessy, Vincent	Update audit status for the nuclear decommission trust audit.	\$230.00	0.8	\$184.00
Hennessy, Vincent	Correspond with A. Ranganathan (Deloitte) on the status of audit workpapers for the nuclear decommission trust audit.	\$230.00	0.2	\$46.00
09/03/2019				
Hennessy, Vincent	Respond to questions from B. Martin (Deloitte) on documentation around consideration of the presumed risk of management override of control.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding status of nuclear decommission trust audit.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Call with A. Ranganathan (Deloitte) regarding decommissioning expenses.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Call with V. Hennessy (Deloitte) regarding decommissioning expenses.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Prepare the management representation letter for the nuclear decommission trust audit.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Prepare documentation of risk consideration based on understanding the entity for the nuclear decommission trust audit.	\$230.00	1.5	\$345.00
Ranganathan, Akshaya	Prepare planned audit scope letter to the audit committee for the nuclear decommission trust audit.	\$230.00	1.5	\$345.00
09/04/2019				
Azebu, Matt	Review the audit summary memo prepared for the nuclear decommissioning trust standalone audit.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Preprepare the master map checklist for the audit planning section for the nuclear decommission trust audit.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

#### *2018 NDT Audit Services*

09/05/2019

Azebu, Matt	Review the risks of material misstatement identified for the nuclear decommissioning trust standalone audit.	\$230.00	1.8	\$414.00
Azebu, Matt	Review planned audit procedure to address risks identified for the nuclear decommissioning trust standalone audit.	\$230.00	1.7	\$391.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding Nuclear Decommissioning Testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding audit support received for the nuclear decommission trust testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding Nuclear Decommissioning Testing.	\$230.00	0.5	\$115.00
Ranganathan, Akshaya	Prepare the master map checklist for the audit reporting section of the nuclear decommission trust audit.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Continue to fill out the master map checklist for the nuclear decommission trust audit.	\$230.00	1.0	\$230.00

09/06/2019

Azebu, Matt	Address notes related to nuclear decommissioning expense testing for standalone trust audit.	\$230.00	2.0	\$460.00
Martin, Blake	Perform substantive testing of Nuclear Decommissioning Trust expense related to the Humboldt Bay decommissioning.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to perform substantive testing of Nuclear Decommissioning Trust expense related to the Humboldt Bay decommissioning.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with A. West (PG&E) regarding Nuclear Decommissioning Expense Testing.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/06/2019				
Ranganathan, Akshaya	Prepare the workpaper that document the audit risks identified in auditing the nuclear decommission trust.	\$230.00	1.5	\$345.00
09/09/2019				
Chhajer, Neha	Review unrealized investment income testing for one of the qualified trust fund under Federal Energy Regulatory Commission.	\$330.00	0.2	\$66.00
Chhajer, Neha	Complete the review checklist to be provided to the quality review partner for review.	\$330.00	0.8	\$264.00
Martin, Blake	Perform Humboldt Decommissioning Expense Substantive Testing.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Prepare preliminary scoping to determine accounts to test for the nuclear decommission trust audit.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Continue to prepare preliminary scoping to determine accounts to test for the nuclear decommission trust audit.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Continued to prepare planned substantive procedures for the nuclear decommission trust risk assessment.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Prepare documentation on consideration of materiality for the nuclear decommission trust audit.	\$230.00	3.0	\$690.00
09/10/2019				
Azebu, Matt	Review nuclear decommissioning trust committee deliverables in preparation for issuance.	\$230.00	3.0	\$690.00
Chhajer, Neha	Review realized and unrealized investment income testing for the qualified master trust fund under California Public Utilities Commission.	\$330.00	1.0	\$330.00
Chhajer, Neha	Review investment testing workpaper related to the nuclear decommission trust audit.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/10/2019				
Chhajer, Neha	Research the application of accounting principles for the nuclear decommission trust audit.	\$330.00	1.0	\$330.00
Martin, Blake	Track audit support based on open items listing for the Nuclear Decommissioning Trust audit.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to track audit support based on open items listing for the Nuclear Decommissioning Trust audit.	\$230.00	1.5	\$345.00
09/11/2019				
Azebu, Matt	Address open questions from A. Bedi (Deloitte) related to testing approach on nuclear decommissioning trust standalone audit.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) regarding investment selections for the Nuclear Decommissioning trust audit.	\$230.00	0.5	\$115.00
Martin, Blake	Make selections of expenses related to the Humboldt Bay nuclear decommissioning expenses.	\$230.00	1.0	\$230.00
Martin, Blake	Perform substantive testing related to the Humboldt Bay nuclear decommissioning expenses.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Prepare substantive procedures to test investment for qualified trust under California Public Utilities Commission.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Prepare substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Prepare substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) regarding investment selections for the Nuclear Decommissioning trust audit.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/12/2019				
Martin, Blake	Discussion with A. West (PG&E) regarding Nuclear Decommissioning Trust Substantive Cost testing.	\$230.00	0.5	\$115.00
Martin, Blake	Track audit support based on open items listing for the Nuclear Decommissioning Trust audit.	\$230.00	2.0	\$460.00
Martin, Blake	Update documentation within the Nuclear Decommissioning Trust Audit Planning Memorandum.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Prepare cash flow memo for the nuclear decommission trust audit.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Continue to prepare substantive testing on investment for the qualified nuclear decommission trust.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Continue to prepare substantive testing on investment for the non-qualified nuclear decommission trust.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Prepare status tracker to show audit progress for the nuclear decommission trust audit.	\$230.00	1.0	\$230.00
Varshney, Swati	Continue to review investment along with nuclear decommission trust risk assessment.	\$230.00	3.0	\$690.00
Varshney, Swati	Further review investment along with nuclear decommission trust risk assessment.	\$230.00	2.0	\$460.00
Varshney, Swati	Review investment along with nuclear decommission trust risk assessment which includes assessing risk.	\$230.00	3.0	\$690.00
09/13/2019				
Azebu, Matt	Review the reconciliation between Form 10-K and Nuclear Decommissioning Trust statements.	\$230.00	2.0	\$460.00
Azebu, Matt	Discussion with A. Ranganathan, B. Martin (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/13/2019				
Martin, Blake	Discussion with A. Ranganathan, M. Azebu (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status.	\$230.00	1.0	\$230.00
Martin, Blake	Update procedures and layout of the Humboldt Decommissioning expense substantive testing.	\$230.00	0.5	\$115.00
Ranganathan, Akshaya	Discussion with M. Azebu, B. Martin (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Draft email to Deloitte team members who have incurred hours on the audit to check their respective independence relates to the engagement.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Update the tracker that document independence consideration	\$230.00	1.0	\$230.00
09/16/2019				
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding the status of work regarding the Nuclear Decommissioning Trust audit engagement.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding documentation consideration around the investment selections the Nuclear Decommissioning Trust audit engagement.	\$230.00	1.0	\$230.00
Chhajer, Neha	Review the checklist completed for the audit procedures performed on the nuclear decommission trust audit.	\$330.00	2.0	\$660.00
Martin, Blake	Perform testing procedures on expenses for the nuclear decommissioning trust audit.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding the status of work regarding the Nuclear Decommissioning Trust audit engagement.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/16/2019				
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding documentation consideration around the investment selections the Nuclear Decommissioning Trust audit engagement.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Continue to perform substantive procedures to test investment in the trust fund.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Continue to planning/summary memo related to audit consideration of the nuclear decommission trust audit.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Address questions raised from N. Chhajer (Deloitte) regarding investment testing of the trust fund.	\$230.00	2.5	\$575.00
Singh, Akshay	Prepare substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.	\$180.00	2.0	\$360.00
Singh, Akshay	Prepare substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.	\$180.00	2.0	\$360.00
Singh, Akshay	Perform analytical procedures on the account balances for nuclear decommission trust audit.	\$180.00	2.0	\$360.00
Singh, Akshay	Prepare substantive procedures to test investment for qualified trust under California Public Utilities Commission.	\$180.00	2.0	\$360.00
09/17/2019				
Azebu, Matt	Review testing of design of nuclear decommissioning trust controls.	\$230.00	1.5	\$345.00
Azebu, Matt	Review the draft financial statements prepared for the nuclear decommissioning trusts.	\$230.00	2.0	\$460.00
Martin, Blake	Documentation of the control owner competency within the variance analysis control for the Nuclear Decommissioning Trust process.	\$230.00	1.0	\$230.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/17/2019				
Martin, Blake	Discuss fraud inquiries with K. Mallonee, P. Manning (PG&E) related to Nuclear Decommissioning Trust audit.	\$230.00	0.5	\$115.00
Martin, Blake	Review the design and Implementation testing documentation related to the variance analysis control.	\$230.00	0.5	\$115.00
Martin, Blake	Review work performed within the Nuclear Decommissioning Trust to 10k tie-out working paper.	\$230.00	2.0	\$460.00
Martin, Blake	Prepare final testing selection for the Nuclear Decommissioning Trust Expense Substantive testing.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Perform design testing on control over management override for the nuclear decommission trust fund.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Perform implementation testing on control over management override for the nuclear decommission trust fund.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Document the report used in the control when performing the control testing of the nuclear decommission trust fund.	\$230.00	2.0	\$460.00
Rathinam, Sankari	Prepare draft version of the audit committee communication for the the nuclear decommission trust fund audit.	\$120.00	0.7	\$84.00
Singh, Akshay	Continue to perform analytical procedures on the account balances for nuclear decommission trust audit.	\$180.00	3.0	\$540.00
Uy, Rycel	Document the design and implementation of the internal control related to variance analysis between 2018 and 2017.	\$200.00	2.0	\$400.00
Uy, Rycel	Perform tie-out procedure to reconcile Nuclear Decommission Trust 2018 financial statement to PG&E's 2018 financial statement.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/18/2019				
Azebu, Matt	Review the draft financial statements prepared for the nuclear decommissioning trusts.	\$230.00	2.0	\$460.00
Azebu, Matt	Coordinate timing of workpaper reviews with T. Pemberton, N. Donahue (Deloitte) on the nuclear decommission trust audit.	\$230.00	1.0	\$230.00
Chhajer, Neha	Review cash flow memo workpaper for the nuclear decommission trust audit.	\$330.00	1.0	\$330.00
Martin, Blake	Prepare final testing selection for the Nuclear Decommissioning Trust Expense Substantive testing.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Continue to perform substantive procedures to test investment for qualified trust under California Public Utilities Commission.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Continue to perform substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Continue to perform substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.	\$230.00	2.5	\$575.00
09/19/2019				
Azebu, Matt	Review the nuclear decommissioning trust financial statements.	\$230.00	1.5	\$345.00
Chhajer, Neha	Review the summary memo documented on the nuclear decommission trust audit.	\$330.00	3.0	\$990.00
Martin, Blake	Draft the tax summary memo analytic related to the Nuclear Decommissioning Trust Audit.	\$230.00	2.5	\$575.00
Martin, Blake	Review Nuclear Decommissioning Trust Financial Statements in comparison to work performed on audit.	\$230.00	1.5	\$345.00
Martin, Blake	Review the Nuclear Decommissioning Trust Financial Statements notes from management.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/19/2019				
Ranganathan, Akshaya	Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for qualified trust under California Public Utilities Commission.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.	\$230.00	2.0	\$460.00
Uy, Rycel	Foot number in each table in the 2018 Financial Statements for the nuclear decommission trust.	\$200.00	1.0	\$200.00
09/20/2019				
Azebu, Matt	Review the nuclear decommissioning trust tax testing.	\$230.00	1.5	\$345.00
Chhajer, Neha	Review the final communication with those charged with governance for the nuclear decommission trust.	\$330.00	0.5	\$165.00
Chhajer, Neha	Review control testing performed that address the risk of management override for the nuclear decommission trust.	\$330.00	1.0	\$330.00
Kamra, Akanksha	Review the tax provision as related to the nuclear decommissioning trust.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review the decommissioning expenses related to the nuclear decommissioning trust.	\$290.00	3.0	\$870.00
Martin, Blake	Review the financial statements for the nuclear decommission trust.	\$230.00	2.0	\$460.00
Martin, Blake	Continue to review the tie-out procedure performed on the financial statements for the nuclear decommission trust.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/20/2019				
Martin, Blake	Discussion with K. Mallonee (PG&E) regarding the Non- Qualified Trust financial statements.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within Nuclear Decommissioning tax summary memo.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Humboldt Decommissioning Expense testing working paper.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Perform substantive procedures to test tax related balances.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Continue to perform substantive procedures to test tax related balances	\$230.00	2.5	\$575.00
09/23/2019				
Azebu, Matt	Discussion with K. Mallonee (PG&E) regarding outstanding audit requests related to nuclear decommissioning trust audits.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Garboden (PG&E) regarding status of nuclear decommissioning trust financial statements.	\$230.00	0.5	\$115.00
Chhajer, Neha	Review the design and implementation testing of the control around the investment of nuclear decommission trust.	\$330.00	1.0	\$330.00
Kamra, Akanksha	Continue to review the tax provision related to the nuclear decommissioning trust.	\$290.00	2.0	\$580.00
Martin, Blake	Update nuclear decommissioning trust audit support on the open item listing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the materiality working paper.	\$230.00	1.5	\$345.00
Martin, Blake	Document adjustment report control testing results.	\$230.00	0.5	\$115.00
Ranganathan, Akshaya	Document investment selections for substantive testing of nuclear decommission trust fund.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/23/2019				
Ranganathan, Akshaya	Continue to document investment selections for substantive testing of nuclear decommission trust fund.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Continue to document the audit support details for the investment selections made in testing the nuclear decommission trust fund.	\$230.00	1.0	\$230.00
09/24/2019				
Azebu, Matt	Review nuclear decommissioning trust financial statements and provided comments to PG&E external reporting.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding nuclear decommissioning trust substantive analytics for three trusts as well as the financials tie out to the audit work in the file.	\$230.00	2.0	\$460.00
Brown, Erin	Review Nuclear Decommissioning Trust financial statement audit report.	\$180.00	0.5	\$90.00
Chhajer, Neha	Continue to review investment income testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$330.00	1.5	\$495.00
Chhajer, Neha	Continue to review control testing performed that address the risk of management override for the nuclear decommission trust.	\$330.00	1.0	\$330.00
Martin, Blake	Close notes within the materiality workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Document the nuclear decommissioning trust non-qualified substantive analytic testing.	\$230.00	2.0	\$460.00
Martin, Blake	Test the nuclear decommissioning trust non-qualified substantive analytic.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the control variance analysis control working paper.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with A. Ranganathan (Deloitte) regarding nuclear Decommissioning master trust substantive analytic testing and board review control documentation.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

#### *2018 NDT Audit Services*

09/24/2019

Martin, Blake	Discussion with M. Azebu (Deloitte) regarding nuclear decommissioning trust substantive analytics for three trusts as well as the financials tie out to the audit work in the file.	\$230.00	2.0	\$460.00
Pemberton, Tricia	Review the financial statements of the nuclear decommission trust.	\$380.00	1.5	\$570.00
Pemberton, Tricia	Review the Draft Q3'19 Audit Committee Quarterly Communication Letter.	\$380.00	1.0	\$380.00
Ranganathan, Akshaya	Discussion with B. Martin (Deloitte) regarding nuclear Decommissioning master trust substantive analytic testing and board review control documentation.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Review tie-out procedure performed for the financial statement of the trust fund.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Update additional details to the planning/summary memo for the trust fund audit.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Prepare status tracker to show audit progress for the nuclear decommission trust audit.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Review the master map checklist on concluding the audit.	\$230.00	1.0	\$230.00
Uy, Rycel	Address notes on control testing for income statement variance analysis.	\$200.00	3.0	\$600.00
Uy, Rycel	Update documentation when performing the tie-out of numbers on the nuclear decommission trust 2018 financial statements	\$200.00	1.0	\$200.00

09/25/2019

Brown, Erin	Prepare the scoping analysis to determine the account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.	\$180.00	2.0	\$360.00
-------------	--	----------	-----	----------

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/25/2019				
Brown, Erin	Continue to prepare the scoping analysis of account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.	\$180.00	2.0	\$360.00
Brown, Erin	Prepare the fluctuation analysis on the balances from the nuclear decommissioning trust financial statement	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the documentation approach to the concluding analytic of account balances involved in the Nuclear Decommissioning Trust audit.	\$180.00	0.5	\$90.00
Martin, Blake	Document substantive testing of investment balance performed within the Nuclear Decommissioning Master Trust testing working paper.	\$230.00	2.0	\$460.00
Martin, Blake	Documentation of tie-out of Nuclear Decommissioning Trust financials to the filed 2018 10-k.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with P. Manning (PG&E) regarding variances between the Nuclear Decommissioning Trust financial statements and the filed 2018 10k.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the documentation approach to the concluding analytic of account balances in the Nuclear Decommissioning Trust audit.	\$230.00	0.5	\$115.00
Ncho-Oguie, Jean-Denis	Review financial statement of the Qualified Trust under California Public Utilities Commission.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review financial statement of the non-qualified trust under California Public Utilities Commission.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review financial statements of the qualified master trust fund under Federal Energy Regulatory Commission.	\$380.00	1.0	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/25/2019				
Pemberton, Tricia	Review financial statement of the nuclear decommission trust Qualified Trust.	\$380.00	0.6	\$228.00
Pemberton, Tricia	Review financial statement of the nuclear decommission trust Non-Qualified Trust.	\$380.00	0.7	\$266.00
Pemberton, Tricia	Review financial statement of the nuclear decommission trust for the qualified trust under Federal Energy Regulatory Commission.	\$380.00	0.7	\$266.00
Ranganathan, Akshaya	Continue to review tie-out procedure performed for the financial statement of the trust fund.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Update status tracker on audit progress for the nuclear decommission trust audit.	\$230.00	1.0	\$230.00
Ranganathan, Akshaya	Prepare testing of the investment reconciliation for the nuclear decommission trust fund.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Testing investment gain/loss for the nuclear decommission trust fund.	\$230.00	2.0	\$460.00
09/26/2019				
Azebu, Matt	Review final audit reports for nuclear decommissioning trust audits.	\$230.00	1.0	\$230.00
Azebu, Matt	Review tie out of amounts included in the nuclear decommissioning trust financial statements to audit testing.	\$230.00	2.5	\$575.00
Azebu, Matt	Prepare concluding communication letter to trust committee summarizing results of the nuclear decommissioning trust audits.	\$230.00	1.5	\$345.00
Chhajer, Neha	Review the checklist completed for tasks performed related to concluding the audit.	\$330.00	0.5	\$165.00
Chhajer, Neha	Review independence matter for the nuclear decommission audit.	\$330.00	0.5	\$165.00
Chhajer, Neha	Review the testing performed on the non-qualified master trust fund under California Public Utilities Commission.	\$330.00	1.0	\$330.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/26/2019				
Chhajer, Neha	Review board of directors' minutes related to the nuclear decommission trust audit.	\$330.00	0.5	\$165.00
Chhajer, Neha	Review the consideration documented around the presumed risk of management override of controls in the nuclear decommission trust audit.	\$330.00	0.8	\$264.00
Chhajer, Neha	Review clarified documentation on the investment income testing for the qualified trust fund under Federal Energy Regulatory Commission.	\$330.00	0.7	\$231.00
Ranganathan, Akshaya	Perform substantive procedures on investment income for qualified trust under California Public Utilities Commission.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Perform substantive procedures on investment income for non-qualified trust under California Public Utilities Commission.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Perform substantive procedures on investment income for qualified trust under Federal Energy Regulatory Commission.	\$230.00	2.5	\$575.00
Vellanki Mruthyun, Jai Kumar	Prepare audit opinion on the non-qualified trust fund under California Public Utilities Commission.	\$120.00	0.5	\$60.00
09/27/2019				
Biswas, Sampa	Prepare audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.	\$120.00	0.4	\$48.00
Brown, Erin	Continue to prepare the scoping analysis to determine the account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.	\$180.00	2.0	\$360.00
Brown, Erin	Continue to prepare the fluctuation analysis on the account balances from the nuclear decommissioning trust financial statement.	\$180.00	2.0	\$360.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/27/2019				
Brown, Erin	Discussion with B. Martin (Deloitte) regarding the documentation approach to the concluding analytic of account balances involved in the Nuclear Decommissioning Trust audit.	\$180.00	0.5	\$90.00
Chhajer, Neha	Continue to review investment income testing for the qualified master trust fund under Federal Energy Regulatory Commission.	\$330.00	2.0	\$660.00
Chhajer, Neha	Continue to review investment income testing for the qualified master trust fund under California Public Utilities Commission.	\$330.00	2.0	\$660.00
Chhajer, Neha	Review the financial statement tie-out of the nuclear decommission trust audit.	\$330.00	2.0	\$660.00
Chhajer, Neha	Continue to review the financial statement tie-out of the nuclear decommission trust audit.	\$330.00	2.0	\$660.00
Martin, Blake	Review expense selections documented in the nuclear decommissioning master trust audit.	\$230.00	2.0	\$460.00
Martin, Blake	Document substantive testing of investment balance performed for the nuclear decommissioning trust audit.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with A. Ranganathan (Deloitte) regarding next step to take in the audit of the Nuclear Decommissioning Master Trust based on audit support obtained.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with E. Brown (Deloitte) regarding the documentation approach to the concluding analytic of account balances in the Nuclear Decommissioning Trust audit.	\$230.00	0.5	\$115.00
Medavaram, Prasanth	Prepare audit opinion on the qualified trust fund under California Public Utilities Commission.	\$120.00	0.4	\$48.00
Paida, Kumar	Prepare final issuance of audit committee presentation.	\$120.00	0.5	\$60.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
09/27/2019				
Ranganathan, Akshaya	Discussion with B. Martin (Deloitte) regarding next step to take in the audit of the Nuclear Decommissioning Master Trust based on audit support obtained.	\$230.00	0.5	\$115.00
Ranganathan, Akshaya	Continue to document testing selections for the investment gain/loss for the nuclear decommission trust fund.	\$230.00	3.0	\$690.00
Ranganathan, Akshaya	Address review comments related to the investment reconciliation for the nuclear decommission trust fund.	\$230.00	2.5	\$575.00
Ranganathan, Akshaya	Continue to document investment income testing selections for the trust fund audit.	\$230.00	3.0	\$690.00
Surapaneni, Srinivasa	Prepare second draft of the audit committee presentation.	\$120.00	0.8	\$96.00
09/28/2019				
Biswas, Sampa	Continue to prepare audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.	\$120.00	0.3	\$36.00
Khan, Shabeer	Continue to prepare audit opinion on the qualified trust fund under California Public Utilities Commission.	\$120.00	0.3	\$36.00
Khan, Shabeer	Prepare final issuance of the audit opinion on the qualified trust fund under California Public Utilities Commission.	\$120.00	0.3	\$36.00
Nadakuduti, Sirisha	Continue to prepare audit opinion on the non-qualified trust fund under California Public Utilities Commission.	\$120.00	0.2	\$24.00
Rathinam, Sankari	Prepare final issuance of audit opinion on the non-qualified trust fund under California Public Utilities Commission.	\$120.00	0.4	\$48.00
09/30/2019				
Chhajer, Neha	Clear comments addressed in the trust fund testing workpaper.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<b><i>2018 NDT Audit Services</i></b>				
09/30/2019				
Evans, Darrellyn	Prepare final issuance for the audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.	\$120.00	1.8	\$216.00
Martin, Blake	Update the tie-out of numbers for the FY'18 financial statement of the nuclear decommission trust.	\$230.00	2.0	\$460.00
Ranganathan, Akshaya	Update documentation on independence of the engagement team.	\$230.00	0.5	\$115.00
Subtotal for 2018 NDT Audit Services:			320.1	\$76,152.00

### ***2019 Audit Services***

09/02/2019				
Bedi, Arpit	Prepare documentation on the indirect entity-level control mapping to financial statement level risks.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare documentation on the indirect entity-level control mapping to financial statement level risks.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare documentation on the indirect entity-level control around the control environment.	\$200.00	2.0	\$400.00
Hennessy, Vincent	Review investments guided risk assessment workpaper.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with B. Rice (Deloitte) regarding progress of the audit status.	\$230.00	0.5	\$115.00
Kamra, Akanksha	Review the cash risk assessment.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Continue to review the debt risk assessment.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the payroll risk assessment.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Document audit evidence on change management control over SAP system, Business Planning & Consolidation module around changes being made only by appropriate change implementer.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/02/2019				
Kipkirui, Winnie	Document the control design on the batch job monitoring control over the advanced billing system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document the control design on the batch job monitoring control over customer billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the design of internal control around backup for Oracle system's database	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review audit support of internal control around backup for Oracle system's database.	\$230.00	1.0	\$230.00
Murdock, Elizabeth	Review responses to comments in greater than normal risk assessment memo.	\$330.00	0.2	\$66.00
Murdock, Elizabeth	Review revenue risks of material misstatement.	\$330.00	1.5	\$495.00
Murdock, Elizabeth	Review responses to additional comments on PCAOB survey.	\$330.00	0.3	\$99.00
Rice, Blake	Prepare documentation on management's consideration on the accounting estimates on the financial statement.	\$230.00	1.0	\$230.00
Rice, Blake	Address comments within overall risk workbook.	\$230.00	2.0	\$460.00
09/03/2019				
Adams, Haley	Call with L. Schloetter (Deloitte) to discuss questions and status of revenue testing.	\$230.00	0.5	\$115.00
Adams, Haley	Perform interim substantive testing procedure for operating expenses.	\$230.00	3.0	\$690.00
Adams, Haley	Complete regulatory balancing account risk assessment procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Update planned substantive testing procedures for regulatory balancing account.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Update names used to perform testing of the general ledger system	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/03/2019				
Alfahhad, Abdulrahman	Review access security testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review change management testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review automated control testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.5	\$500.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding status of audit.	\$230.00	0.5	\$115.00
Bedi, Arpit	Continue to prepare documentation on the indirect entity-level control around the control environment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare documentation on the indirect entity-level control around risk assessment.	\$200.00	1.0	\$200.00
Bedi, Arpit	Continue to prepare documentation on the indirect entity-level control around risk assessment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Kamra (Deloitte) regarding audit workpaper priorities.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Review audit support on the user access review control over the customer billing system.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Prepare documentation on the user access review control over Unix server Linux.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Prepare documentation on the user access review control over Linux server	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meet with E. Kung (PG&E) to go over open requests on system testing.	\$200.00	2.0	\$400.00
Cochran, James	Review control design testing documented around the general ledger system.	\$380.00	1.5	\$570.00
Fazil, Mohamed	Extract the description of system roles to evaluate the user access.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/03/2019				
Jasinski, Samantha	Discussion with B. Rice, B. Martin, L. Schloetter, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review cash risk assessment workpaper.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi (Deloitte) regarding audit workpaper priorities.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney (Deloitte) regarding audit workpaper priorities for the week.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Document operating effectiveness testing selections around batch job monitoring control for the customer billing system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document operating effectiveness testing selections around batch job monitoring control for the utility plant asset management system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review audit support of internal control around backup for SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document the control design on the batch job monitoring control over SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Livorsi, Tom	Review specialist's scoping memo on procedures to be performed on pension/other post-retirement benefits.	\$330.00	1.0	\$330.00
Mantri, Arvind	Status call to discuss the audit progress of the system audit between S. Misra (Deloitte).	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes in Long-Term Disability Risk Assessment Memorandum.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/03/2019				
Martin, Blake	Close notes in audit planning and summary memorandum for FY'19.	\$230.00	3.0	\$690.00
Misra, Saurabh	Status call to discuss the audit progress of the system audit between A. Mantri (Deloitte).	\$290.00	2.0	\$580.00
Murdock, Elizabeth	Review risks of material misstatements related to revenue.	\$330.00	2.0	\$660.00
Murdock, Elizabeth	Review planned procedures identified that address the risks of material misstatements related to revenue.	\$330.00	1.5	\$495.00
Murdock, Elizabeth	Reviewed results of background check performed on new executive of the company.	\$330.00	1.5	\$495.00
Murdock, Elizabeth	Discussion with L. Schloetter (Deloitte) related risks included in electric revenue testing.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion with B. Rice, L. Schloetter (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement.	\$330.00	0.5	\$165.00
Pemberton, Tricia	Review risk assessment documentation for the 2019 audit.	\$380.00	1.5	\$570.00
Rice, Blake	Discussion with L. Schloetter, E. Murdock (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with B. Martin, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Review revenue control.	\$230.00	1.0	\$230.00
Rice, Blake	Update the project plan on the audit progress of 2019 audit.	\$230.00	2.0	\$460.00
Rice, Blake	Address notes within materiality memo.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with B. Martin, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	1.0	\$230.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/03/2019				
Schloetter, Lexie	Call with H. Adams (Deloitte) to discuss questions and status of revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update operating expense workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform research on the accounting guidance around electric revenue recognition.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Apply accounting guidance in the audit documentation of electric revenue testing.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Rice, E. Murdock (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Murdock (Deloitte) related risks included in electric revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice, B. Martin, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.	\$200.00	1.0	\$200.00
Varshney, Swati	Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	1.0	\$230.00
09/04/2019				
Adams, Haley	Perform procurement balancing account testing procedures.	\$230.00	2.0	\$460.00
Adams, Haley	Discussion with H. Bhimani, M. Nikitha (Deloitte) regarding data specialist team's assistance with regulatory balancing account testing.	\$230.00	0.5	\$115.00
Adams, Haley	Draft email correspondence to H. Bhimani, M. Nikitha (Deloitte) regarding regulatory balancing account testing procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Address notes related to risks of material misstatement identified for the revenue process.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/04/2019				
Azebu, Matt	Discussion with B. Rice, S. Jasinski, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with B. Rice, S. Jasinski, T. Pemberton (Deloitte) regarding status of audit quality milestone 3.	\$230.00	0.5	\$115.00
Bedi, Arpit	Review audit evidence on the indirect entity-level control around risk assessment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Update payroll guided risk assessment based on feedback from S. Varshney (Deloitte).	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to update payroll guided risk assessment based on feedback from S. Varshney (Deloitte).	\$200.00	2.0	\$400.00
Fazil, Mohamed	Prepare documentation of control over restricted access of system change in the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Rice, M. Azebu, T. Pemberton (Deloitte) regarding status of audit quality milestone.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the cash risk assessment.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the payroll risk assessment.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address notes in internal control around backup for Oracle system's database	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the control design on the batch job monitoring control over SAP system, Business Planning & Consolidation module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document the control design on the batch job monitoring control over SAP system's data warehouse	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/04/2019				
Kipkirui, Winnie	Review audit evidence on the batch job monitoring control over SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review audit evidence on the automated control over electric billing.	\$230.00	2.0	\$460.00
Mantri, Arvind	Perform testing on the automated control around generating electric revenue billing.	\$230.00	2.0	\$460.00
Mantri, Arvind	Perform testing on the automated control around generating gas revenue billing.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.	\$230.00	1.5	\$345.00
Martin, Blake	Review the Operating & Maintenance Substantive Testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Planning & Summary Memorandum.	\$230.00	2.0	\$460.00
Meredith, Wendy	Review draft scoping memo from internal actuarial specialist.	\$380.00	0.5	\$190.00
Misra, Saurabh	Prepare status update on system audit progress on the project plan.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Prepare documentation for restricted access control over the SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Pemberton, Tricia	Discussion with B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding status of audit quality milestone.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review planning workpaper related to fraud risk assessment for the 2019 audit.	\$380.00	2.0	\$760.00
Rice, Blake	Discussion with M. Azebu, S. Jasinski, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/04/2019				
Rice, Blake	Discussion with S. Jasinski, M. Azebu, T. Pemberton (Deloitte) regarding status of audit quality milestone.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with R. Tirado (PG&E) for revenue testing question related to journal entry support.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update electric revenue testing workpaper for regulatory accounting documentation.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Clear notes on risks of material misstatement identified in the revenue account.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Clear notes on planned substantive procedures identified to address risks identified in the revenue account.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with L. Chen (PG&E) for question related to journal entry support used in revenue testing.	\$200.00	0.5	\$100.00
09/05/2019				
Alfahhad, Abdulrahman	Update evidence gathered for the User Access Review control	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to review access security testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Continue to review change management testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to review automated control testing workpaper to gain familiarity with the testing procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Provide clarification in risk assessment of cash accounts in the workpaper.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to update risk assessment for the cash accounts.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare documentation for an entity-level control around corporate governance from board of directors.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/05/2019				
Bhimani, Harika	Compare journal entry activities to the trial balance to prepare the data for journal entry testing.	\$230.00	1.0	\$230.00
Choudhury, Viki	Review SAP system's change management control over monitoring unauthorized changes.	\$230.00	1.0	\$230.00
Cochran, James	Review control implementation testing documented around the general ledger system.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Document internal control consideration around system control testing results.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Meeting with B. Rice, C. Morley (Deloitte) to discuss current audit progress against the audit project plan.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Analyze the background and conflict check of new Board Member of the Company.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Review documentation of access security basis testing of SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review documentation of password testing of SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address comments on internal control related to restricting access to changes that can be made to SAP system, Business Planning & Consolidation module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address comments on the control related to changing default password for the SAP system, Business Planning & Consolidation module.	\$230.00	3.0	\$690.00
Martin, Blake	Review the Operating & Maintenance Substantive Testing.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to review the Operating & Maintenance Substantive Testing.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/05/2019				
Misra, Saurabh	Review interim system audit workpaper related to control over network security.	\$290.00	1.0	\$290.00
Nambiar, Sachin	Prepare documentation on internal control over integrity of data within SAP system, Business Planning & Consolidation module.	\$200.00	2.0	\$400.00
Rice, Blake	Meeting with C. Morley, S. Jasinski (Deloitte) to discuss current audit progress against the audit project plan.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on operating and maintenance analytic work paper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update electric revenue testing workpaper for regulatory accounting documentation.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Continue to update electric revenue testing workpaper for regulatory accounting documentation.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Call with L. Chen (PG&E) to understand company's process to perform revenue allocation.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update documentation on performing an analytics over the gas revenue.	\$200.00	2.0	\$400.00
09/06/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to go through the testing procedures on general information technology controls.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Document control design testing of Advanced Billing System's user Access review.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Document control operating effectiveness interim testing of Advanced Billing System's user Access review.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Document steps performed based on support gathered in Advanced Billing System's user access review.	\$200.00	2.5	\$500.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/06/2019				
Azebu, Matt	Update project plan for status of workpapers in preparation for audit quality milestone 3.	\$230.00	1.0	\$230.00
Bedi, Arpit	Continue to prepare documentation for an entity-level control around corporate governance from board of directors.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare documentation for an entity-level control around corporate governance from audit committee.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare documentation for an entity-level control around the operation of the information technology function.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Update internal workpaper status tracker on progress of system controls testing.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Prepare documentation on Unix server's privileged access testing.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Document Unix server's password configuration testing.	\$200.00	2.0	\$400.00
Donahue, Nona	Call with E. Mann (PG&E) related to tax consideration for regulatory ratemaking issue.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Call with W. Kipkirui (Deloitte) to discuss system audit testing progress.	\$330.00	0.5	\$165.00
Kipkirui, Winnie	Call with P. Giamanco (Deloitte) to discuss system audit testing progress.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Add additional details around the testing procedures performed for privileged access testing over the general ledger system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review privileged access testing of the SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on the control related to monitoring unauthorized changes for SAP system, Business Planning & Consolidation module .	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/06/2019				
Kipkirui, Winnie	Address comments on the control related to privilege access for SAP system, Business Planning & Consolidation module.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Address comments on the monitoring control related to data processing in data center.	\$230.00	3.0	\$690.00
Martin, Blake	Documentation of Q2'19 journal entry profiling procedures for mangement override risk	\$230.00	3.0	\$690.00
Nambiar, Sachin	Complete documentation on privileged developer access control over SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Rice, Blake	Create the record of issuances for the audit reports to be issued in Q3'19.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Draft email to E. Lao (PG&E) related to request on operating and maintenance selections.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update audit support obtained around gas revenue testing.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Continue to update the testing results on gas revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Perform analysis to refine the accounting expectation developed for gas revenue testing..	\$200.00	3.0	\$600.00
09/09/2019				
Alfahhad, Abdulrahman	Document the control design of the utility plant system's user access review workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Continue to document control operating effectiveness testing for the Utility plant system's user access review workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review internal audit team's work for control reliance when performing the Advance Billing System's user access review workpaper.	\$200.00	1.5	\$300.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/09/2019				
Alfahhad, Abdulrahman	Document testing procedures performed on the report used when performing the Advance Billing System user access review workpaper.	\$200.00	2.5	\$500.00
Azebu, Matt	Review investments in marketable securities guided risk assessment.	\$230.00	3.0	\$690.00
Azebu, Matt	Discussion with S. Jasinski, B. Rice, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	0.5	\$115.00
Bedi, Arpit	Update tailoring questions in analyzing the risk assessment for cash accounts.	\$200.00	3.0	\$600.00
Bedi, Arpit	Document rationale for the level of risks selected in the risk assessment for cash accounts.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Document the testing of the control design of advance billing system's user access review.	\$200.00	2.5	\$500.00
Bhattacharya, Ayush	Document the testing of the control implementation of advance billing system's user access review.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Document control design testing of the utility plant asset management system's user access review.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Document control implementation testing of the utility plant asset management system's user access review.	\$200.00	1.0	\$200.00
Choudhury, Viki	Address notes on the control regarding changes being implemented to the production environment in the general ledger.	\$230.00	0.5	\$115.00
Fantom, Tiffany	Discussion with B. Rice, B. Martin, S. Jasinski, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.	\$120.00	0.5	\$60.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/09/2019				
Florez Jaramillo, Oscar	Discussion with B. Rice, B. Martin, S. Jasinski, T. Fantom (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.	\$230.00	0.5	\$115.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss audit plan and 2019 audit engagement.	\$380.00	1.0	\$380.00
Jasinski, Samantha	Discussion with B. Rice, B. Martin, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Continue to review the payroll risk assessment.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the payroll risk assessment.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Continue to review the related party risk assessment.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the related party risk assessment.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, S. Varshney (Deloitte) regarding audit workpaper priorities for the week.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Document password configuration for SAP system's business warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document the control around changing default password for SAP system's business warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review monitoring of privileged access around debugging for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review control operating effectiveness testing around privileged access for SAP system's business warehouse.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/09/2019				
Leonard, Allison	Review data analytics result on the comparison of census data year over year.	\$330.00	0.2	\$66.00
Martin, Blake	Discussion with L. Schloetter (Deloitte), M. Liu (PG&E) regarding benefits expenses included in operating in maintenance testing.	\$230.00	0.5	\$115.00
Martin, Blake	Clear notes in Operating & Maintenance Substantive Testing working paper.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) regarding notes on operating and maintenance testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with B. Rice, S. Jasinski, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the long-term disability risk assessment memo.	\$230.00	1.5	\$345.00
Martin, Blake	Update the journal entry testing planning memo to align with testing performed.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with S. Jasinski, M. Azebu, B. Rice, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	0.5	\$115.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss audit plan and 2019 audit engagement.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review revised audit plan for 2019 audit.	\$380.00	0.5	\$190.00
Nambiar, Sachin	Prepare summary sheets for SAP system, Governance, Risk and Compliance module.	\$200.00	1.5	\$300.00
Nambiar, Sachin	Prepare summary sheets for SAP system, Governance, Business Planning & Consolidation module	\$200.00	1.5	\$300.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/09/2019				
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss audit plan and 2019 audit engagement.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review scoping risk assessments for FY19 audit.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of Income Statement Preliminary Analytics for FY19 audit risk assessment procedures.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of Audit Risk Assessment for Environmental Remediation Liabilities.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review planning working paper on risk assessments for the 2019 audit of PG&E.	\$380.00	2.0	\$760.00
Pemberton, Tricia	Review audit planning memo for the 2019 audit of PG&E.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review planning documentation around understanding the entity's business for the 2019 audit of PG&E.	\$380.00	2.0	\$760.00
Pemberton, Tricia	Review audit planning memo internal specialists used for the 2019 audit of PG&E.	\$380.00	1.0	\$380.00
Rice, Blake	Complete required training regarding ethics and security procedures to all contractors by PG&E.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, S. Jasinski, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.	\$230.00	0.5	\$115.00
Rice, Blake	Update the project plan on the audit progress of 2019 audit.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Draft email to E. Lao (PG&E) to obtain support for operating and maintenance expense selection support.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/09/2019				
Schloetter, Lexie	Add clarification to the documentation of the audit procedures performed in the operating and maintenance expense workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) regarding notes on operating and maintenance testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte), M. Liu (PG&E) regarding benefits expenses included in operating in maintenance testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$200.00	0.5	\$100.00
Varshney, Swati	Prepare the data analysis on the cash balance to support the risk assessment conclusion	\$230.00	2.0	\$460.00
Varshney, Swati	Prepare memo to document consideration of background check result of A. Vesey (PG&E).	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.	\$230.00	0.5	\$115.00
09/10/2019				
Alfahhad, Abdulrahman	Update employee's names and job titles in access security testing procedures.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review configuration testing for network to gain familiarity with the testing procedures.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review internal audit's testing workpaper for control reliance on the advanced billing system's user access review.	\$200.00	3.0	\$600.00
Azebu, Matt	Review the process flow diagram prepared for the beginning-to-end process from entering a lease to accounting for it.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/10/2019				
Bedi, Arpit	Prepare documentation for the investment guided risk assessment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare documentation for the investment risk assessment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Document rationale for the level of risks selected in the risk assessment for investment accounts.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document control design testing of the customer billing system's user access review.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document control implementation testing of the customer billing system's user access review.	\$200.00	2.0	\$400.00
Choudhury, Viki	Review change management control over monitoring unauthorized changes on SAP Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes from J. Cochran (Deloitte) around system setting control over change management on general ledger.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Prepare for meeting with J. Garboden and S. Hunter (PG&E), E. Murdock (Deloitte) to be held regarding open control evaluations.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Address comments in the system audit planning memo.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document control around restricted access in implementing changes for SAP's data warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document privileged access testing of the SAP system's data warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review privileged access control around data transfer.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on the risk assessment worksheet around information technology systems that are relevant systems in the scope of the audit for 2019.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/10/2019				
Mantri, Arvind	Perform report testing on the automated control around generating electric revenue billing.	\$230.00	2.0	\$460.00
Mantri, Arvind	Perform report testing on the automated control around generating gas revenue billing.	\$230.00	2.0	\$460.00
Martin, Blake	Document the rationale around the selection of journal entry testing parameters.	\$230.00	1.0	\$230.00
Martin, Blake	Document the rationale around the journal entry not selected for further testing in consideration of management override of controls.	\$230.00	3.0	\$690.00
Nambiar, Sachin	Prepare summary sheets for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Review of Draft Q3'19 Audit Committee Quarterly Communication Letter.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of Q3'19 Draft Management Representation Letter	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Meeting with D. Kenna (PG&E) to discuss considerations of control testing procedures performed by internal audit for Q3'19.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Q3'19 Independence Roadmap analysis workpaper.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with L. Schloetter (Deloitte), E. Li (PG&E) to discuss controls identified in accounting for revenue.	\$230.00	0.5	\$115.00
Rice, Blake	Analyze differences within trial balance per general ledger to the company's consolidations.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) regarding billings control testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update the gas revenue workpaper for information from the gas revenue reconciliation.	\$200.00	3.0	\$600.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/10/2019				
Schloetter, Lexie	Draft email to T. Pinn, E. Li (PG&E) for clarifying questions on the performance of controls in the revenue process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research for electric revenue workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte), E. Li (PG&E) to discuss controls identified in accounting for revenue.	\$200.00	0.5	\$100.00
09/11/2019				
Adams, Haley	Call with B. Rice, L. Schloetter (Deloitte) regarding regulatory accounting testing approach.	\$230.00	0.5	\$115.00
Alfahhad, Abdulrahman	Review access security testing workpaper for utility plant system to gain familiarity with the testing procedures.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Continue to review access security testing workpaper for utility plant system to gain familiarity with the testing procedures.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Perform testing procedure on the reports used in testing utility plant system's user access review.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Review internal audit's testing workpaper for control reliance on the utility plant system's user access review workpaper.	\$200.00	2.0	\$400.00
Azebu, Matt	Review operating and maintenance expense interim substantive testing.	\$230.00	2.0	\$460.00
Azebu, Matt	Review the regulatory enforcement matters risk assessment.	\$230.00	2.0	\$460.00
Bedi, Arpit	Update tailoring questions in determining the risk assessment for investment accounts.	\$200.00	3.0	\$600.00
Bedi, Arpit	Identify internal controls to address the identified risks in the investment accounts.	\$200.00	3.0	\$600.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/11/2019				
Bedi, Arpit	Prepare data analytic to support the risk assessment in the investment accounts.	\$200.00	2.0	\$400.00
Choudhury, Viki	Call with M. Fazil, S. Nambiar (Deloitte) to update workpaper tracker and status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with V. Choudhury, S. Nambiar (Deloitte) to update workpaper tracker and status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document change management review control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Review risk assessment around in-scope information technology systems.	\$330.00	1.0	\$330.00
Jasinski, Samantha	Meeting with J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden (PG&E) to discuss the overall audit progress.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review regulatory compliance risk of material misstatement workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review consulting human capital actuary scoping memo for work to be performed on pension and postretirement benefits.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Document control related to monitoring any unauthorized changes for SAP's data warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document monitoring control of privileged access around debugging for SAP system's data warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document monitoring control related to data processing in SAP system's data warehouse.	\$230.00	3.0	\$690.00
Mantri, Arvind	Prepare updates on the audit progress on the audit status tracker.	\$230.00	1.0	\$230.00
Murdock, Elizabeth	Meeting with S. Jasinski, J. Ncho-Oguie (Deloitte), S. Hunter, J. Garboden (PG&E) to discuss the overall audit progress.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/11/2019				
Murdock, Elizabeth	Draft email to S. Hunter, J. Garboden (PG&E) about internal control consideration memorandum.	\$330.00	0.5	\$165.00
Nambiar, Sachin	Call with V. Choudhury, M. Fazil (Deloitte) to update workpaper tracker and status.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Meeting with S. Jasinski, E. Murdock (Deloitte), S. Hunter, J. Garboden (PGE) to discuss the overall audit progress.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with A. Duran (PG&E) to discuss balancing account posting descriptions in general ledger system for testing reconciling entries.	\$380.00	1.5	\$570.00
Potts, John	Finalize specialist's scoping memo for benefit testing.	\$330.00	1.0	\$330.00
Rice, Blake	Review documentation in the benefits specialist scoping memo.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with L. Schloetter (Deloitte), T. Pinn (PG&E) regarding gas revenue.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare update on the progress on the audit plan.	\$230.00	3.0	\$690.00
Rice, Blake	Call with H. Adams, L. Schloetter (Deloitte) regarding regulatory accounting testing approach.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Call with H. Adams, B. Rice (Deloitte) regarding regulatory accounting testing approach.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document operating and maintenance expense selection detail.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with J. Pitman (PG&E) to discuss using the internal audit work for billings controls.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Meeting with B. Rice (Deloitte), T. Pinn (PG&E) regarding gas revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform accounting guidance research for gas revenue workpaper.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/11/2019				
Schloetter, Lexie	Close notes on workpaper related to risks related to revenue.	\$200.00	1.5	\$300.00
Varshney, Swati	Review risk assessment consideration on transactions with related parties.	\$230.00	2.0	\$460.00
09/12/2019				
Adams, Haley	Discussion with L. Schloetter (Deloitte) regarding revenue workpaper.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Review risk assessment workpaper on system audit to gain familiarity with the testing approach.	\$200.00	3.0	\$600.00
Azebu, Matt	Review the risks of material misstatement identified related to the financial close and reporting process.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with T. Gillam, J. Ncho-Oguie, E. Murdock, S. Jasinski (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone 3.	\$230.00	1.0	\$230.00
Bedi, Arpit	Identify substantial procedures planned to address the identified risks in the investment accounts.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare data analytic to support the risk assessment in the investment accounts.	\$200.00	3.0	\$600.00
Bedi, Arpit	Identify audit assertion-level risks for investment testing.	\$200.00	2.0	\$400.00
Bedi, Arpit	Identify internal controls that address the audit risks around investment balance.	\$200.00	3.0	\$600.00
Bedi, Arpit	Identify appropriate substantive testing procedures to address the audit risks around investment balance.	\$200.00	3.0	\$600.00
Choudhury, Viki	Discuss audit support received from D. Wang (PG&E) on testing selections around control over monitoring the data transfer.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/12/2019				
Fazil, Mohamed	Document privileged access control for SAP system, data warehouse	\$230.00	2.0	\$460.00
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.	\$380.00	1.0	\$380.00
Jasinski, Samantha	Meeting with T. Gillam, J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the debt risk assessment.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Review the investment risk assessment.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Document password configuration for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document password change control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on the internal control around privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Address comments on the internal control around segregation of duties for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address comments on the internal control around access security basis testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes in the Audit Planning Memorandum for Fiscal Year 19.	\$230.00	0.5	\$115.00
Martin, Blake	Close review note within the reorganization substantive testing working paper.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/12/2019				
Murdock, Elizabeth	Review responses to comments on revenue risk documentation.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Meeting with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Review risk of material misstatement template documentation for leases.	\$330.00	1.0	\$330.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review planning workpaper on independence documentation.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding notes related to the risks associated with revenue testing.	\$230.00	0.5	\$115.00
Rice, Blake	Analyze differences within trial balance per general ledger to the company's consolidations.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Update workpaper status on project plan to track audit progress.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research on guidance around audit procedures for billings internal control.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with H. Adams (Deloitte) regarding revenue workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding notes related to the risks associated with revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on workpaper related to revenue risk assessment.	\$200.00	1.5	\$300.00
09/13/2019				
Adams, Haley	Address reviewer's comments regarding environmental risk assessment.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/13/2019				
Bedi, Arpit	Prepare testing procedures on delegation of authorities in an entity-level control.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform the review of the entity-level control around the role of Internal Audit function.	\$200.00	3.0	\$600.00
Choudhury, Viki	Review audit evidence received for user access review control over SAP Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document user access review control over the financial reporting roles in the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Continue to document user access review control over the financial reporting roles in the SAP system, Enterprise Resource Planning Central Component module	\$230.00	2.0	\$460.00
Giamanco, Patrick	Continue to review risk assessment around in-scope information technology systems.	\$330.00	1.0	\$330.00
Kipkirui, Winnie	Document operating effectiveness of control over privileged access around debugging for for SAP system's data warehouse.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document operating effectiveness testing selections related to a change management control around SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document operating effectiveness testing selections related to a privileged access control around SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Murdock, Elizabeth	Prepare for meeting with S. Hunter, J. Garboden (PG&E) regarding audit key open items for the audit.	\$330.00	0.5	\$165.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/13/2019				
Murdock, Elizabeth	Discussion with S. Hunter (PG&E) to discuss accounting for interest expense to pre-petition debtors.	\$330.00	0.3	\$99.00
Murdock, Elizabeth	Meeting with L. Schloetter (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.	\$330.00	0.5	\$165.00
Nambiar, Sachin	Complete documentation on monitoring control over change management for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Rice, Blake	Update work allocation of audit tasks to be performed within the audit project plan.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with B. Truong (PG&E) regarding testing of information produced by entity.	\$230.00	1.0	\$230.00
Rice, Blake	Update the project plan on the audit progress towards meeting audit quality milestone.	\$230.00	2.0	\$460.00
Rice, Blake	Prepare listing of audit requests for the quarterly review of financial statement.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Prepare for meeting relating to accounts receivable accounting considerations.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Meeting with E. Murdock (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.	\$200.00	0.5	\$100.00
09/16/2019				
Azebu, Matt	Meeting with S. Jasinski (Deloitte) regarding work allocation for Q3 quarterly review.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with L. Schloetter, B. Rice, B. Martin, R. Uy, S. Jasinski (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/16/2019				
Bedi, Arpit	Document control design in the delegation of authorities in an entity-level control.	\$200.00	3.0	\$600.00
Bedi, Arpit	Document an implementation sample selection in the delegation of authorities in an entity-level control.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to document the design of the control to achieve the purpose of delegation of authorities.	\$200.00	3.0	\$600.00
Cochran, James	Meeting with W. Kipkirui (Deloitte) to discuss notes on system audit's risk assessment.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Document control over the restricted access around protecting report logic integrity in general ledger.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), C. Lee, G. Gadelha, S. Chui, T. Yuen, S. Currie (PG&E) to discuss information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss PG&E status update.	\$330.00	0.5	\$165.00
Jami, Anusha	Review electric revenue raw files to develop the revenue recalculation.	\$230.00	1.0	\$230.00
Jami, Anusha	Review gas revenue raw files to develop the revenue recalculation.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Meeting with M. Azebu (Deloitte) regarding work allocation for Q3 quarterly review.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review Public Company Accounting and Oversight Board fee testing workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice, B. Martin, R. Uy, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Prepare documentation around the consideration of common controls identified in the system audit procedures.	\$230.00	2.5	\$575.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/16/2019				
Kipkirui, Winnie	Prepare documentation around the sampling methodology for the information technology audit.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with J. Cochran (Deloitte) to discuss notes on system audit's risk assessment.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), C. Lee, G. Gadelha, S. Chui, T. Yuen, S. Currie (PG&E) to discuss information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss PG&E status update.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Add clarification to the review comments from J. Cochran (Deloitte) on information technology audit's risk assessment.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with L. Schloetter, B. Rice, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with L. Schloetter, B. Rice, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	1.0	\$230.00
Misra, Saurabh	Review interim system audit workpaper related to periodic user access review.	\$290.00	2.0	\$580.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare third quarter's audit support request listing for the quarterly review.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with B. Rice, B. Martin, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/16/2019				
Schloetter, Lexie	Update gas revenue control workpaper for reviewer steps.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Close notes on electric revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Rice, B. Martin, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion with L. Schloetter, B. Rice, B. Martin (Deloitte) regarding new engagement member onboarding to share engagement-related information.	\$200.00	1.0	\$200.00
Uy, Rysel	Review new member onboarding materials to become familiar with the engagement background.	\$200.00	0.8	\$160.00
Uy, Rysel	Review audit project plan for third quarter of 2019.	\$200.00	0.9	\$180.00
Uy, Rysel	Review previous quarter and annual audit files for reference to become familiar with the audit process.	\$200.00	0.8	\$160.00
Uy, Rysel	Prepare Corporation Consolidated Analytic for Quarter 3 2019.	\$200.00	1.1	\$220.00
Uy, Rysel	Prepare balance sheet analytics for Quarter 3 2019.	\$200.00	1.3	\$260.00
Uy, Rysel	Prepare income statement analytics for Quarter 3 2019.	\$200.00	1.1	\$220.00
Uy, Rysel	Discussion with L. Schloetter, B. Rice, B. Martin, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.	\$200.00	1.0	\$200.00
09/17/2019				
Alfahhad, Abdulrahman	Document internal control considerations related to general ledger's access security.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to document internal control considerations related to general ledger's access security.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/17/2019				
Alfahhad, Abdulrahman	Document internal control consideration around testing results on general ledger change management process.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Continue to document internal control considerations related to change management process.	\$200.00	1.5	\$300.00
Azebu, Matt	Review status of audit requests to be discussed with S. Hunter and J. Garboden (PG&E) in preparation for manager meeting on 9/18.	\$230.00	0.5	\$115.00
Azebu, Matt	Review accounting questions to be discussed with S. Hunter and J. Garboden (PG&E) in preparation for manager meeting on 9/18.	\$230.00	0.5	\$115.00
Bedi, Arpit	Perform control design testing on the role of Internal Audit function.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform control implementation testing on the role of Internal Audit function.	\$200.00	3.0	\$600.00
Bedi, Arpit	Document the implementation selection on the role of Internal Audit function.	\$200.00	2.0	\$400.00
Chopra, Harshita	Prepare disclosure comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare disclosure comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies.	\$180.00	3.0	\$540.00
Chopra, Harshita	Document the rationale for differences identified in the comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies.	\$180.00	1.0	\$180.00
Choudhury, Viki	Follow up call with D. Wang (PG&E) to discuss control related to investigating any failed instance in the data transfer.	\$230.00	1.0	\$230.00
Jami, Anusha	Review prior year support files for the purpose of revenue recalculation.	\$230.00	1.5	\$345.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/17/2019				
Kamra, Akanksha	Assess the company's trial balance.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address comments around the consideration of segregation of duties in the utility plant asset management system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare internal control consideration based on system testing results.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document additional details of procedure planned to be performed in system audit planning memo.	\$230.00	3.0	\$690.00
Misra, Saurabh	Review interim system audit workpaper related to privileged access control over change management.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review interim system audit workpaper related to interface of batch jobs.	\$290.00	2.0	\$580.00
Murdock, Elizabeth	Call with H. Adams (Deloitte) to discuss environmental risk assessment notes.	\$330.00	0.4	\$132.00
Schloetter, Lexie	Discussion with P. Liu (PG&E) regarding environmental expenses impacting the income statement.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research related to environmental expenses impacting income.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Meeting with D. Demartini (PG&E) regarding follow up for billings control testing approach.	\$200.00	0.5	\$100.00
Uy, Rysel	Prepare engagement risk assessment for Quarter 3 2019 to evaluate fraud and accounting risks.	\$200.00	2.0	\$400.00
Uy, Rysel	Continue to prepare engagement risk assessment for Quarter 3 2019 to evaluate fraud and accounting risks.	\$200.00	2.0	\$400.00
09/18/2019				
Alfahhad, Abdulrahman	Document mitigating procedures performed for the internal control consideration around access security process.	\$200.00	3.0	\$600.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/18/2019				
Alfahhad, Abdulrahman	Document mitigating procedures performed for the internal control consideration around change management process.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Evaluate internal control consideration around aggregation of system control testing results.	\$200.00	2.5	\$500.00
Azebu, Matt	Reconcile trial balance obtained from Company to the filed Q2'19 10-Q.	\$230.00	1.0	\$230.00
Azebu, Matt	Discuss with S. Jasinski, B. Rice (Deloitte) workpaper status and assigned team priorities for remainder of September.	\$230.00	1.0	\$230.00
Bedi, Arpit	Prepare documentation on the control design around the company's short-term compensation incentive program.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare documentation on the control implementation around the company's short-term compensation incentive program.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to prepare documentation on the control implementation around the company's short-term compensation incentive program.	\$200.00	3.0	\$600.00
Chopra, Harshita	Prepare comparison of Form 8-K disclosure of material changes of PG&E with comparable public companies.	\$180.00	3.5	\$630.00
Chopra, Harshita	Continue to prepare comparison of Form 8-K disclosure of material changes of PG&E with comparable public companies.	\$180.00	2.5	\$450.00
Chopra, Harshita	Document the rationale of differences identified in the disclosure comparison analysis on material changes of PG&E with comparable public companies.	\$180.00	2.0	\$360.00
Choudhury, Viki	Prepare action items regarding internal control testing results from testing of the general ledger SAP.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/18/2019				
Choudhury, Viki	Meeting with S. Misra, W. Kipkirui, S. Nambiar (Deloitte) to discuss FY'19 system testing results.	\$230.00	0.5	\$115.00
Choudhury, Viki	Gather audit evidence on the access given to new users in the general ledger.	\$230.00	2.0	\$460.00
Jami, Anusha	Call with L. Schloetter (Deloitte) regarding gas procurement rates to be used for revenue recalculation.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discuss with M. Azebu, B. Rice (Deloitte) workpaper status and assigned team priorities for remainder of September.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Prepare allocation of audit tasks for the upcoming week.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review identified audit risk of material misstatements around pension.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review investments risk of material misstatement risk assessment workpaper.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Review the summarized Form 8-K's filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that have occurred in PG&E on D&T's audit approach.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address comments on the consideration of segregation of duties around the customer billing system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address comments on change management control testing for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on change management control testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/18/2019				
Kipkirui, Winnie	Address comments on segregation of duties control testing for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on segregation of duties control testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document audit consideration around understanding PG&E's information technology environment.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with S. Misra, V. Choudhury, S. Nambiar (Deloitte) to discuss FY'19 system testing results.	\$230.00	0.5	\$115.00
Martin, Blake	Documentation of the invoice selections obtained for the expense substantive testing.	\$230.00	2.0	\$460.00
Martin, Blake	Update details in the tax summary memo .	\$230.00	1.0	\$230.00
Martin, Blake	Document the analytics of components of effective tax rates as part of the tax summary memo.	\$230.00	1.0	\$230.00
Misra, Saurabh	Meeting with W. Kipkirui, V. Choudhury, S. Nambiar (Deloitte) to discuss FY'19 system testing results.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Meeting with S. Misra, W. Kipkirui, V. Choudhury (Deloitte) to discuss FY'19 system testing results.	\$200.00	0.5	\$100.00
Rice, Blake	Discuss with S. Jasinski, M. Azebu (Deloitte) workpaper status and assigned team priorities for remainder of September.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Perform research for billings recalculation related to rates utilized.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Call with A. Jami (Deloitte) regarding gas procurement rates to be used for revenue recalculation.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update electric and gas revenue workpaper for interest component.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/18/2019				
Uy, Rysel	Recalculate Monthly (August 2019) Customer Billings Reports to assess the report logic.	\$200.00	0.5	\$100.00
Uy, Rysel	Update risk assessment for Quarter 3 2019 with summary of analyst reports.	\$200.00	1.5	\$300.00
09/19/2019				
Adams, Haley	Call with A. Brown (Deloitte) to discuss interim procurement testing.	\$230.00	0.5	\$115.00
Bedi, Arpit	Document the control design around the Company's established policies/standards.	\$200.00	2.5	\$500.00
Bedi, Arpit	Document the control implementation selection around the Company's established policies/standards.	\$200.00	3.5	\$700.00
Bedi, Arpit	Continue to document the control implementation selection around Company's established policies/standards.	\$200.00	2.0	\$400.00
Brown, Aaron	Call with H. Adams (Deloitte) to discuss interim procurement testing.	\$290.00	0.5	\$145.00
Choudhury, Viki	Assess audit evidence obtained regarding the access given to new users of the system.	\$230.00	2.0	\$460.00
Choudhury, Viki	Discuss control conclusion with M. Fazil (Deloitte) about privileged access control testing around general ledger.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Discuss control conclusion with V. Choudhury (Deloitte) about privileged access control testing around general ledger	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review system audit workpapers related to privileged access testing.	\$330.00	1.0	\$330.00
Jami, Anusha	Perform analytical procedure to test the revenue recalculation for electric.	\$230.00	1.8	\$414.00
Jami, Anusha	Perform analytical procedure to test the revenue recalculation for gas	\$230.00	1.7	\$391.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/19/2019				
Kipkirui, Winnie	Prepare documentation on the privileged access control around system table update in the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Prepare documentation on the privileged access control around password configuration in the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address comments on a change management control around restricted access of change implementer for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes in the benefits risk of material misstatement assessment.	\$230.00	2.5	\$575.00
Misra, Saurabh	Review interim system audit workpaper related to user provisioning in access security.	\$290.00	2.0	\$580.00
Rice, Blake	Review control design testing on utility plant additions.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update electric revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Continue to update electric revenue control workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with L. Chen (PG&E) related to revenue allocation between gas and electric.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document substantive analytic testing results around revenue.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Draft correspondence to S. Varshney (Deloitte) related to regulatory balancing account testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with L. Fukui (PG&E) related to the electric revenue controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Li, R. Madsen (PG&E) related to the electric revenue controls.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/19/2019				
Uy, Rysel	Continue to assess the report logic of the Monthly (August 2019) Customer Billings Reports.	\$200.00	3.0	\$600.00
Uy, Rysel	Update signal risk assessment for Quarter 3 2019 with summary of analyst reports.	\$200.00	2.0	\$400.00
Uy, Rysel	Update segment reporting analysis memo with current year information on chief decision maker of the segments.	\$200.00	1.0	\$200.00
09/20/2019				
Adams, Haley	Call with L. Schloetter (Deloitte) to discuss revenue control testing.	\$230.00	1.0	\$230.00
Adams, Haley	Call with L. Schloetter (Deloitte) to discuss revenue balancing account testing.	\$230.00	2.0	\$460.00
Alfahhad, Abdulrahman	Prepare script to pull information on servers used by PG&E that supports its system applications.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update the list of servers for PG&E's utility plant application	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Update the list of servers for PG&E's customer billing application	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Update the list of servers for PG&E's general ledger	\$200.00	2.0	\$400.00
Bedi, Arpit	Document the control design around the Company's overall internal control program.	\$200.00	2.5	\$500.00
Bedi, Arpit	Continue to document the control design around the Company's overall internal control program.	\$200.00	2.5	\$500.00
Bedi, Arpit	Document the control implementation selection around the Company's overall internal control program.	\$200.00	3.0	\$600.00
Fazil, Mohamed	Document control design testing of privileged access control in general ledger.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document control implementation testing of privileged access control in general ledger.	\$230.00	3.0	\$690.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/20/2019				
Giamanco, Patrick	Review system audit workpapers related to privileged access testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review system audit workpapers related to segregation of duties control testing.	\$330.00	1.0	\$330.00
Kipkirui, Winnie	Address comments on a change management control around monitoring restricted access of system settings for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document privileged access testing of the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document control design over the privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address comments on a privileged access control over system user based on their job responsibilities.	\$230.00	1.5	\$345.00
Misra, Saurabh	Review interim system audit workpaper related to user de-provisioning in access security.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review interim system audit workpaper related to segregation of duties.	\$290.00	2.0	\$580.00
Schloetter, Lexie	Discussion with L. Chen (PG&E) related to revenue reclassification.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Call with H. Adams (Deloitte) to discuss revenue balancing account testing.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Call with H. Adams (Deloitte) to discuss revenue control testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Perform research over regulatory revenue matters in the companies adopted revenue amounts.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Update gas revenue workpaper for gas and electric refund allocation.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/20/2019				
Uy, Rycel	Prepare the data format within the year-to-date trial balance to conform with standard format.	\$200.00	2.5	\$500.00
Uy, Rycel	Populate year-to-date trial balance into the audit working paper.	\$200.00	1.0	\$200.00
09/23/2019				
Azebu, Matt	Discussion with L. Schloetter, B. Martin, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte) regarding the electric revenue reconciliation control.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte) regarding revenue control testing approach.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte) and R. Madsen (PG&E) regarding electric revenue reconciliation control.	\$230.00	1.0	\$230.00
Azebu, Matt	Review accounting impacts of final regulatory decision related to 2019 Gas Transmission & Storage rate case.	\$230.00	2.5	\$575.00
Bedi, Arpit	Update entity-level control selection around the governance of board of director.	\$200.00	2.5	\$500.00
Bedi, Arpit	Update the design of the entity-level control around the governance of board of director.	\$200.00	3.0	\$600.00
Bedi, Arpit	Update the design of the entity-level control around providing customer services.	\$200.00	2.0	\$400.00
Bedi, Arpit	Update status tracker in preparation for the weekly status meeting.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/23/2019				
Brown, Erin	Discussion with L. Schloetter, B. Martin, M. Azebu, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare documentation on the consideration of using the work of external specialists in the audit.	\$180.00	2.0	\$360.00
Brown, Erin	Continue to document the consideration of using tax specialists on the engagement.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue to document the rationale of differences identified in the disclosure comparison analysis on material changes of PG&E with comparable public companies.	\$180.00	1.0	\$180.00
Choudhury, Viki	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss next steps based on information technology testing results.	\$230.00	0.5	\$115.00
Choudhury, Viki	Prepare the status tracker on the rollforward procedures to be performed for information technology controls at year-end.	\$230.00	1.5	\$345.00
Giamanco, Patrick	Review documentation on passwords configuration testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review documentation on user access provisioning testing.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Continue to review documentation on user access provisioning testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss information technology audit status in preparation for meeting with PG&E management.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/23/2019				
Giamanco, Patrick	Meeting with W. Kipkirui, V. Choudury (Deloitte) to discuss next steps based on information technology audit testing results.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), C. Lee, S. Currie, G. Gadelha, S. Chui, T. Yuen (PG&E) to discuss the current status of the information technology audit.	\$330.00	1.0	\$330.00
Gillam, Tim	Review the documentation on understanding the entity's environment.	\$380.00	1.5	\$570.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Martin, R. Uy, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss information technology audit status in preparation for meeting with PG&E management.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address additional comments on risk assessment consideration over information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with V. Choudury, P. Giamanco (Deloitte) to discuss next steps based on information technology testing results.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document the consideration of internal control based on first round of operating effectiveness of control testing results.	\$230.00	2.5	\$575.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/23/2019				
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), C. Lee, S. Currie, G. Gadelha, S. Chui, T. Yuen (PG&E) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update workpaper tracker with new timelines for internal control over information technology audit.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Hire to Retire (Pension) risk of material misstatement assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the long-term disability risk assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, M. Azebu, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding documentation approach to potential adjustment report control testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding potential adjustment report control testing documentation.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	0.5	\$115.00
Murdock, Elizabeth	Review audit progress for the planning phase of the 2019 audit.	\$330.00	0.5	\$165.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Fukuda (PG&E) regarding electric revenue testing.	\$200.00	0.5	\$100.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/23/2019				
Schloetter, Lexie	Discussion with I. Kwong (PG&E) regarding electric revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with M. Azebu (Deloitte) regarding revenue control testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with W. Perez (PG&E) regarding electric revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research for new accounts impacting electric revenue testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with M. Azebu (Deloitte) regarding the electric revenue reconciliation control.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, M. Azebu, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Perform PG&E trainings regarding security and compliance.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Perform research for client question regarding accounting for third party billings.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with L. Schloetter, B. Martin, M. Azebu, E. Brown (Deloitte) related to new engagement member onboarding process to share engagement-related information.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with B. Martin (Deloitte) regarding documentation approach to potential adjustment report control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with R. Uy (Deloitte) regarding potential adjustment report control testing documentation.	\$200.00	0.5	\$100.00
Uy, Rycel	Review audit support for the selections made in the Potential Adjustment Report Testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Document selections tested for Potential Adjustment Report Control Testing.	\$200.00	3.0	\$600.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/23/2019				
Uy, Rycel	Discussion with L. Schloetter, B. Martin, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.	\$200.00	0.5	\$100.00
Varshney, Swati	Continue reviewing design and implementation of code of conduct control.	\$230.00	3.0	\$690.00
Varshney, Swati	Further review design and implementation of code of conduct entity level controls.	\$230.00	2.0	\$460.00
Varshney, Swati	Review design and implementation of entity level control related to risk assessment.	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra (Deloitte) regarding weekly status of workpaper priorities.	\$230.00	0.5	\$115.00
09/24/2019				
Bedi, Arpit	Discussion with L. Schloetter (Deloitte) regarding regulatory accounting documents research procedures.	\$200.00	0.5	\$100.00
Bedi, Arpit	Update entity level control workpaper around the control design of fraud risk assessment.	\$200.00	1.5	\$300.00
Bedi, Arpit	Update the implementation selection of the entity-level control around handling customer complaints.	\$200.00	3.0	\$600.00
Bedi, Arpit	Update the control design of the entity-level control around the function of whistleblower hotline.	\$200.00	3.0	\$600.00
Brown, Erin	Document the consideration of using actuarial specialist to perform audit procedures.	\$180.00	2.0	\$360.00
Brown, Erin	Document the consideration of using information technology specialist on the engagement.	\$180.00	3.0	\$540.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/24/2019				
Brown, Erin	Document the consideration of using data analyst specialist on the engagement.	\$180.00	2.0	\$360.00
Choudhury, Viki	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, V. Choudury (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review documentation on new user access control implementation testing.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss information technology audit progress to understand resource allocation plan for remainder of year.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss information technology audit workpaper progress.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss information technology audit testing approach.	\$330.00	1.0	\$330.00
Kamra, Akanksha	Assess the design and implementation of the entity level control.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address comments on the Oracle database testing for the utility plant asset management system.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with V. Choudury, P. Giamanco (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Assess internal control consideration based on information technology testing results.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss information technology audit progress to understand resource allocation plan for remainder of year.	\$230.00	1.0	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/24/2019				
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss information technology audit workpaper progress.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss information technology audit testing approach.	\$230.00	1.0	\$230.00
Misra, Saurabh	Review interim information technology audit workpaper that documented the consideration of common control.	\$290.00	1.0	\$290.00
Murdock, Elizabeth	Meeting with L. Schloetter (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Research accounting for accounts receivable classification.	\$330.00	2.0	\$660.00
Ncho-Oguie, Jean-Denis	Review of draft Form 10-Q financial statements for Q3'19.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of quarterly analytics Q3'19 risk assessment workpapers.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review documentation that track services provided by Deloitte to PG&E as part of the independence consideration.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Continue to review audit planning/summary memo for the 2019 audit.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Meeting with E. Murdock (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research for client question regarding accounting for third party billings.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Correspond with L. Morein (PG&E) for access to PG&E computer systems.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with P. Liu (PG&E) related to the access to PG&E computer systems.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Prepare for meeting regarding revenue balancing accounts.	\$200.00	1.0	\$200.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/24/2019				
Schloetter, Lexie	Meeting with W. Perez (PG&E) regarding electric procurement accounts included in revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Fukuda, D. Mok (PG&E) related to electric revenue amounts related to electric generation.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with A. Bedi (Deloitte) regarding regulatory accounting documents research procedures.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to document remaining selections for Potential Adjustment Report Testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to document rationale provided for the selections related to the control over Potential Adjustment Report.	\$200.00	2.0	\$400.00
09/25/2019				
Adams, Haley	Discussion with A. Brown (Deloitte) regarding audit status of procurement workpapers.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte), C. Baxter (PG&E) regarding internal audit accrual testing process.	\$230.00	0.5	\$115.00
Azebu, Matt	Research statistical sampling methods for use in testing accruals at the request of C. Baxter (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Review risk assessment documentation on the financial statement impact of regulatory proceedings.	\$230.00	2.0	\$460.00
Azebu, Matt	Continue to review risk assessment documentation on the financial statement impact of regulatory proceedings.	\$230.00	1.5	\$345.00
Brown, Aaron	Discussion with H. Adams (Deloitte) regarding audit status of procurement workpapers.	\$290.00	0.5	\$145.00
Brown, Erin	Document the consideration of using journal entry data specialist on the engagement.	\$180.00	1.0	\$180.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/25/2019				
Chopra, Harshita	Prepare documentation of the control over the appointment or resignation process of senior management.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare documentation of control design testing on cross-functional management communications.	\$180.00	1.5	\$270.00
Chopra, Harshita	Continue to prepare documentation of control design testing on cross-functional management communications.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare documentation of control design testing on the role of internal audit function.	\$180.00	1.5	\$270.00
Chopra, Harshita	Prepare documentation of control design testing on the entity-level control around code of ethics .	\$180.00	0.2	\$36.00
Chopra, Harshita	Continue to document control implementation testing on the role of internal audit function.	\$180.00	0.3	\$54.00
Giamanco, Patrick	Call with W. Kipkirui (Deloitte) to discuss review notes in control testing of general ledger.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review documentation on user access de-provisioning.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review documentation on report testing on reports used during user access provisioning.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss project plan on reviewing information technology audit workpaper.	\$330.00	0.5	\$165.00
Kipkirui, Winnie	Prepare a memo to document the testing approach around common control over in-scope applications.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss project plan on reviewing information technology audit workpaper.	\$230.00	0.5	\$115.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/25/2019				
Kipkirui, Winnie	Document the information technology audit sampling methodology memo for FY19.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Call with P. Giamanco (Deloitte) to discuss review notes in control testing of SAP general ledger.	\$230.00	0.5	\$115.00
Martin, Blake	Track audit support based on the open items listing for the entity-level controls.	\$230.00	0.5	\$115.00
Murdock, Elizabeth	Research receivable accounting at request of company inquiry.	\$330.00	1.5	\$495.00
Schloetter, Lexie	Discussion with M. Azebu (Deloitte), C. Baxter (PG&E) regarding internal audit accrual testing process.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Perform research to answer questions on internal controls from the team.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform testing on revenue accounts documented in electric revenue workpaper.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Perform testing on revenue accounts documented in the gas revenue workpaper.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Continue to perform testing on revenue accounts documented in the gas revenue workpaper.	\$200.00	2.0	\$400.00
Uy, Rycel	Prepare for discussion of control over revenue process with control owner R. Tiardo (PG&E).	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to document audit support received for audit samples made for Potential Adjustment Report Testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Review audit support received for the repot logic testing for Potential Adjustment Report Testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Document the adjustment selection in the Potential Adjustment Report Control Testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to document the adjustment selection in the Potential Adjustment Report Control Testing.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/26/2019				
Azebu, Matt	Review the Q3 2019 financial statements and provided comments to external reporting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review tax summary memo summarizing results of analytical procedures performed on tax balances.	\$230.00	1.0	\$230.00
Brown, Aaron	Review the testing procedure performed on the cost of electricity.	\$290.00	1.5	\$435.00
Brown, Aaron	Review the testing procedure performed on the cost of gas.	\$290.00	1.5	\$435.00
Chopra, Harshita	Prepare documentation on the control testing around the company's short-term compensation incentive program.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare documentation on the entity-level control testing around the company's information-gathering programs.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare documentation on the entity-level control testing around the company's policies/standards.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare documentation on the entity-level control testing around delegation of authorities.	\$180.00	1.0	\$180.00
Choudhury, Viki	Prepare a listing of user access review questions with M. Fazil (Deloitte) to be discussed by W. Kipkirui, P. Giamanco (Deloitte) with R. Respicio (PG&E).	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document the understanding of the control design over user access review over general ledger system.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare a listing of user access review questions with V. Choudhury (Deloitte) to be discussed by W. Kipkirui, P. Giamanco (Deloitte) with R. Respicio (PG&E).	\$230.00	3.0	\$690.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the Oracle Identity Manager tool's recertification process.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/26/2019				
Kamra, Akanksha	Assess the design and implementation of the entity-level control related to control activities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Assess the journal entries as posted to see the rationale behind them and assess risks associated with them.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the Oracle Identity Manager tool's recertification process.	\$230.00	1.0	\$230.00
Martin, Blake	Attend conference hosted by PG&E with L. Schloetter, R. Uy (Deloitte) to learn about bankruptcy proceedings.	\$230.00	2.0	\$460.00
Martin, Blake	Attend conference hosted by PG&E with L. Schloetter, R. Uy (Deloitte) to learn about utility operations.	\$230.00	3.0	\$690.00
Martin, Blake	Attend conference hosted by PG&E (partial) with L. Schloetter, R. Uy (Deloitte) to learn about capital proceeds.	\$230.00	2.0	\$460.00
Meredith, Wendy	Call with E. Murdock (Deloitte) to discuss PGE questions regarding accounting for 3rd party billing arrangements.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review interim system audit workpaper on password configuration control.	\$290.00	1.0	\$290.00
Murdock, Elizabeth	Call with W. Meredith (Deloitte) to discuss PG&E questions regarding accounting for 3rd party billing arrangements.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Meeting with J. Garboden (PG&E) to discuss Q3'19 closing journal entries recorded during the accounting closing period.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Q3 analyst reports for quarterly review risk assessment.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Continue to review Q3 analyst reports for quarterly review risk assessment.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of independence affiliates testing workpapers.	\$380.00	2.0	\$760.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/26/2019				
Schloetter, Lexie	Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about bankruptcy proceedings.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about utility operations.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about capital proceedings.	\$200.00	3.0	\$600.00
Uy, Rysel	Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about bankruptcy proceedings.	\$200.00	2.0	\$400.00
Uy, Rysel	Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about utility operations.	\$200.00	3.0	\$600.00
Uy, Rysel	Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about capital proceedings.	\$200.00	3.0	\$600.00
09/27/2019				
Brown, Erin	Document the audit consideration of using fair value specialist on the engagement.	\$180.00	2.5	\$450.00
Chopra, Harshita	Prepare documentation of control design testing on the entity-level control around ethics hotline.	\$180.00	1.0	\$180.00
Choudhury, Viki	Address P. Giamanco's (Deloitte) review notes on change management control testing on SAP system's data warehouse.	\$230.00	1.5	\$345.00
Choudhury, Viki	Address P. Giamanco's (Deloitte) review notes on common control related to change management process in system applications.	\$230.00	1.5	\$345.00
Donahue, Nona	Q3 tax update call (partial) with B.Wong, T. Lewis, K. Xu, E. Min (PG&E) and N. Donahue (Deloitte).	\$380.00	1.0	\$380.00
Giamanco, Patrick	Review system audit workpapers for privileged user access management.	\$330.00	1.0	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/27/2019				
Kamra, Akanksha	Assess the design and implementation of the entity-level control related to control environment.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Update audit observations around controls arising from general ledger system testing.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare audit status to compare actual hours incurred with budgeted hours for the system audit.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with E. Murdock (Deloitte), D. Kenna, J. Garboden, C. Baxter, J. Martinez, G. Shepherd (PG&E), M. Repko, J. LaBella (Alix Partners) to understand the Company's claims process.	\$230.00	1.0	\$230.00
Misra, Saurabh	Review interim system audit workpaper on the control over periodic change of password .	\$290.00	1.0	\$290.00
Murdock, Elizabeth	Discussion with S. Hunter (PG&E) regarding accounts receivable accounting.	\$330.00	0.3	\$99.00
Murdock, Elizabeth	Call with N. Riojas, P. Ong (PG&E) regarding asset retirement obligation accounting.	\$330.00	0.2	\$66.00
Murdock, Elizabeth	Discussion with B. Martin (Deloitte), D. Kenna, J. Garboden, C. Baxter, J. Martinez, G. Shepherd (PG&E), M. Repko, J. LaBella (Alix Partners) to understand the Company's claims process.	\$330.00	1.0	\$330.00
Yuen, Jennifer	Attend Q3 tax update call with B.Wong, T. Lewis, K. Xu, E. Min (PG&E).	\$230.00	1.2	\$276.00
09/29/2019				
Fazil, Mohamed	Add additional details to the user access review testing based on audit support obtained from R. Respicio (PG&E).	\$230.00	2.0	\$460.00
Fazil, Mohamed	Document testing procedure performed around the reports used in the user access testing	\$230.00	2.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/29/2019				
Fazil, Mohamed	Prepare updated progress on the status tracker of system audit controls.	\$230.00	0.5	\$115.00
Rice, Blake	Review draft financial statement footnotes for the Q3'19 Form 10-Q.	\$230.00	2.0	\$460.00
Rice, Blake	Review draft financial statement management discussion and analysis section for the Q3'19 Form 10-Q.	\$230.00	2.0	\$460.00
09/30/2019				
Bhattacharya, Ayush	Document change management control around change to system can only be implemented by designated change implementers.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Continue to document control around change to system can only be implemented by designated change implementers.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes on change management testing over utility plant asset management system.	\$200.00	1.3	\$260.00
Bhattacharya, Ayush	Address notes on privileged access control testing over the customer billing system.	\$200.00	1.4	\$280.00
Bhattacharya, Ayush	Address notes on testing of Ariba procurement system around segregation of duties.	\$200.00	1.3	\$260.00
Brown, Erin	Assess PG&Es balance sheet variance analysis control over procurement process.	\$180.00	2.0	\$360.00
Brown, Erin	Continue to assess PG&Es balance sheet variance analysis control over procurement process.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Rice (Deloitte) regarding documentation approach to the Source to Pay controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding accounts payable balance sheet variance analysis control.	\$180.00	1.5	\$270.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/30/2019				
Brown, Erin	Discussion with L. Schloetter, B. Martin, R. Uy, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Choudhury, Viki	Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss current status of the system audit.	\$230.00	0.5	\$115.00
Choudhury, Viki	Perform testing of privileged access review of system administrative access in Identity Access Management tool.	\$230.00	2.0	\$460.00
Choudhury, Viki	Continue to test privileged access review of system administrative access in Identity Access Management tool.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Call with R. Respicio (PG&E) to corroborate understanding of the assignment of system roles based on job responsibility of the system users.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review change management testing around authorization of changes implemented in the system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document control implementation testing of privileged access control in general ledger.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss current status of the system audit.	\$230.00	0.5	\$115.00
K, Kavya	Address notes around the control over periodic change required on password for the SAP general ledger system.	\$200.00	3.0	\$600.00
K, Kavya	Document user access review of critical functions for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Document user access review of critical functions for SAP system, Business Planning & Consolidation module.	\$200.00	1.0	\$200.00
K, Kavya	Document user access review of critical functions for SAP system's data warehouse.	\$200.00	2.0	\$400.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/30/2019				
Kamra, Akanksha	Assess the order from State Commissions to check for impact on the Company's accounts like revenue, regulatory accounts etc.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review audit workpaper around system audit planning section to become familiar with the planning decisions.	\$290.00	2.0	\$580.00
Long, Brittany	Review audit workpaper around general information technology controls of in-scope systems to become familiar with the testing approach.	\$290.00	3.0	\$870.00
Martin, Blake	Discussion with L. Schloetter, R. Uy, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Discuss the results within the September 2019 Potential Adjustment Report with R. Uy (Deloitte) and D. Thomason, P. Ong, R. Sharma, M. Lui, J. Garboden (PG&E).	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with W. Kipkirui, V. Choudhury, M. Fazil (Deloitte) to discuss current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim system audit workpaper on the control over privileged access around debugging.	\$290.00	2.5	\$725.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/30/2019				
Ncho-Oguie, Jean-Denis	Review accounting impact of preliminary rate case proposed decision.	\$380.00	1.5	\$570.00
Rice, Blake	Discussion with E. Brown (Deloitte) regarding documentation approach to the Source to Pay controls.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding revenue testing.	\$230.00	0.5	\$115.00
Rice, Blake	Update project plan for current week priorities.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding accounts payable balance sheet variance analysis control.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Update billings memo related to automated control testing from exploratory data specialist.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Analyze company prepared electric revenue reconciliation for the electric revenue testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Analyze revenue leadsheet for interim testing purposes.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with L. Schloetter (Deloitte) regarding revenue testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Li (PG&E) regarding electric revenue workpaper.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to add documentation on support received for selections made in Potential Adjustment Report Control Testing.	\$200.00	1.5	\$300.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/30/2019				
Uy, Rysel	Discuss the results within the September 2019 Potential Adjustment Report with B. Martin (Deloitte) and D. Thomason, P. Ong, R. Sharma, M. Lui, J. Garboden (PG&E).	\$200.00	1.5	\$300.00
Uy, Rysel	Prepare for September 2019 Potential Adjustment Report meeting by reviewing the report ahead of the meeting.	\$200.00	1.0	\$200.00
Uy, Rysel	Update the control design evaluation for the Potential Adjustment Report control testing.	\$200.00	2.0	\$400.00
Uy, Rysel	Update notes for September 2019 Potential Adjustment Report meeting.	\$200.00	0.5	\$100.00
Uy, Rysel	Complete independence roadmap checklist for Quarter 3 2019 audit.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with L. Schloetter, B. Martin, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Varshney, Swati	Review public filing with the Securities and Exchange Commission by PG&E to assess the impact on audit procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, B. Rice (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Subtotal for 2019 Audit Services:			1,111.1	\$256,423.00

### *AB 1054 Wildfire Fund*

09/01/2019

Barton, Doug	Review draft of preclearance letter to the the Securities and Exchange Commission concerning the California Wildfire Fund.	\$760.00	1.0	\$760.00
--------------	--	----------	-----	----------

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/01/2019				
Gillam, Tim	Review updates to the the Securities and Exchange Commission clearance letter.	\$760.00	1.5	\$1,140.00
Weller, Curt	Review Wildfire Fund preclearance letter to the Securities and Exchange Commission.	\$760.00	1.7	\$1,292.00
09/03/2019				
Azebu, Matt	Prepare documentation of testing of design of controls over wildfire fund liability.	\$460.00	2.0	\$920.00
Barclay, Kelsey	Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Prepare edits to the wildfire fund preclearance letter to be submitted to the Securities and Exchange Commission.	\$660.00	0.5	\$330.00
Barton, Doug	Discussion with C. Weller, T. Gillam, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00
Barton, Doug	Prepare talking points for call with S. Terotia (Securities and Exchange Commission) related to California Wildfire Fund accounting.	\$760.00	0.8	\$608.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00
Gillam, Tim	Review updates to the Securities and Exchange Commission clearance letter for the California wildfire legislation.	\$760.00	1.0	\$760.00
Weller, Curt	Discussion with T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/04/2019				
Barclay, Kelsey	Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Discuss with C. Weller (Deloitte) on the list of tasks to do regarding the preparation of the wildfire fund preclearance letter.	\$660.00	0.5	\$330.00
Barton, Doug	Discussion with C. Weller (Deloitte) to discuss preclearance letter revisions.	\$760.00	0.2	\$152.00
Barton, Doug	Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00
Barton, Doug	Review draft of preclearance letter to the the Securities and Exchange Commission concerning the California Wildfire Fund.	\$760.00	2.5	\$1,900.00
Weller, Curt	Discussion with D. Barton (Deloitte) to discuss preclearance letter revisions.	\$760.00	0.2	\$152.00
Weller, Curt	Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00
Weller, Curt	Discuss with K. Barclay (Deloitte) on the list of tasks to do regarding the preparation of the wildfire fund preclearance letter.	\$760.00	0.5	\$380.00
Weller, Curt	Review wildfire fund preclearance letter to be submitted to the Securities and Exchange Commission.	\$760.00	0.8	\$608.00
09/05/2019				
Azebu, Matt	Call with K. Barclay (Deloitte), S. Hunter (PG&E) to discuss comments on the pre-clearance letter related to accounting for wildfire fund.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/05/2019				
Azebu, Matt	Draft email to S. Hunter (PG&E) to address questions related to Securities and Exchange Commission pre-clearance letter for accounting for wildfire fund.	\$460.00	1.5	\$690.00
Barclay, Kelsey	Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Call with M. Azebu (Deloitte), S. Hunter (PG&E) to discuss comments on the preclearance letter related to accounting for wildfire fund.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Meet with C. Weller (Deloitte) to review Wildfire Fund preclearance letter to Securities and Exchange Commission.	\$660.00	0.5	\$330.00
Barton, Doug	Discussion with C. Weller, T. Gillam, K. Barclay (Deloitte) for consideration of Wildfire Fund preclearance letter.	\$760.00	0.5	\$380.00
Gillam, Tim	Review updated the Securities and Exchange Commission preclearance letter for the wildfire fund.	\$760.00	2.5	\$1,900.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion with T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.	\$760.00	0.5	\$380.00
Weller, Curt	Meet with K. Barclay (Deloitte) to review Wildfire Fund preclearance letter to the Securities and Exchange Commission.	\$760.00	0.5	\$380.00
09/06/2019				
Barclay, Kelsey	Prepare the listing of follow-up questions regarding the preclearance letter on the wildfire fund accounting.	\$660.00	0.3	\$198.00
Barton, Doug	Review draft of preclearance letter to the Securities and Exchange Commission concerning the California Wildfire Fund.	\$760.00	0.2	\$152.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/06/2019				
Weller, Curt	Review Wildfire Fund preclearance letter to the Securities and Exchange Commission.	\$760.00	0.7	\$532.00
09/09/2019				
Barclay, Kelsey	Continue to prepare the wildfire fund preclearance letter for the Securities and Exchange Commission	\$660.00	1.0	\$660.00
Weller, Curt	Review wildfire preclearance letter for the Securities and Exchange Commission.	\$760.00	0.2	\$152.00
09/11/2019				
Azebu, Matt	Meeting with J. Ncho-Oguie, T. Gillam, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$460.00	1.0	\$460.00
Azebu, Matt	Schedule meetings with PG&E and National Office to discuss wildfire insurance fund modeling assumptions.	\$460.00	1.0	\$460.00
Barclay, Kelsey	Prepare for meeting to discuss assumptions to be used in the wildfire insurance fund model with Deloitte team.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$660.00	1.0	\$660.00
Barton, Doug	Call with C. Weller (Deloitte) to discuss preclearance letter on accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00
Barton, Doug	Prepare talking points for call regarding accounting for the California Wildfire fund.	\$760.00	1.0	\$760.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/11/2019				
Gillam, Tim	Meeting with M. Azebu, J. Ncho-Oguie, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu, T. Gillam, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$760.00	1.0	\$760.00
Roll, Kevin	Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Barclay, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$660.00	1.0	\$660.00
Sakalova, Vera	Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Barclay, K. Roll (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.	\$580.00	0.7	\$406.00
Weller, Curt	Call with D. Barton (Deloitte) to discuss preclearance letter on accounting for California Wildfire Fund.	\$760.00	0.5	\$380.00
09/12/2019				
Azebu, Matt	Discuss the status of assumptions to wildfire insurance fund model with S. Hunter (PG&E).	\$460.00	1.0	\$460.00
Barclay, Kelsey	Discuss the assumptions to be used in the wildfire insurance fund model with C. Weller (Deloitte).	\$660.00	0.5	\$330.00
Barton, Doug	Prepare talking points for call with C. Tarter and J. Davis (Securities and Exchange Commission) around the accounting for California Wildfire Fund.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter (PG&E) on California wildfire liability fund final considerations of legislation technical edits.	\$760.00	1.5	\$1,140.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/12/2019				
Ncho-Oguie, Jean-Denis	Review of final California wildfire fund legislation for quarterly risk assessment procedures.	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Review of deloitte actuarial specialists workpapers for wildfire fund management inputs for durability accounting analysis.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of final preclearance letter for Wildfire Fund to the Securities and Exchange Commission	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of the changes made to the California's wildfire fund preclearance letter to the Securities and Exchange Commission.	\$760.00	1.0	\$760.00
Sakalova, Vera	Review new model assumptions to be used in the wildfire insurance fund accounting.	\$580.00	0.4	\$232.00
Sakalova, Vera	Draft email correspondence to send to J. Ncho-Oguie (Deloitte) regarding new model assumptions to be used in the wildfire insurance fund accounting.	\$580.00	0.1	\$58.00
Weller, Curt	Discuss the assumptions to be used in the wildfire insurance fund model with K. Barclay (Deloitte).	\$760.00	0.5	\$380.00
09/13/2019				
Azebu, Matt	Respond to questions from S. Hunter (PG&E) in preparation for call with Securities and Exchange Commission related to accounting for wildfire insurance fund.	\$460.00	1.0	\$460.00
Azebu, Matt	Meet with T. Gillam, C. Weller, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchange Commission	\$460.00	1.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/13/2019				
Barclay, Kelsey	Meeting (partial) with M. Azebu, T. Gillam, C. Weller, D. Barton, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchange	\$660.00	0.7	\$462.00
Barton, Doug	Meeting (partial) with M. Azebu, T. Gillam, C. Weller, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchange	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with M. Azebu, C. Weller, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchange Commissi	\$760.00	1.0	\$760.00
Graf, Bill	Meeting (partial) with M. Azebu, T. Gillam, D. Barton, K. Barclay, C. Weller (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Excha	\$760.00	0.5	\$380.00
Weller, Curt	Meeting (partial) with M. Azebu, T. Gillam, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchang	\$760.00	0.5	\$380.00
09/14/2019				
Gillam, Tim	Review the letter from Edison relating to the treatment of the California wildfire legislation.	\$760.00	2.0	\$1,520.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/16/2019				
Azebu, Matt	Design the audit procedures to audit the assumptions in the wildfire insurance fund model.	\$460.00	2.5	\$1,150.00
Barclay, Kelsey	Call with C. Tarter and J. Davis (Securities and Exchange Commission) for wildfire fund preclearance letter.	\$660.00	1.5	\$990.00
Barton, Doug	Call (partial) with C. Tarter and J. Davis (Securities and Exchange Commission) for wildfire fund preclearance letter.	\$760.00	1.2	\$912.00
Barton, Doug	Refine talking points for upcoming call with C. Tarter and J. Davis (Securities and Exchange Commission) for the accounting for California wildfire fund.	\$760.00	0.5	\$380.00
Jasinski, Samantha	Meeting with B. Graf, T. Kilkenny (Deloitte) regarding treatment of property disallowances within California wildfire legislation.	\$580.00	0.5	\$290.00
Sojkowski, Rick	Research alternative wildfire fund accounting.	\$760.00	2.5	\$1,900.00
Weller, Curt	Research accounting guidance on the wildfire fund liabilities.	\$760.00	2.3	\$1,748.00
09/17/2019				
Barclay, Kelsey	Call between K. Barclay and D. Barton (both Deloitte) to debrief on the comments received from C. Tarter and J. Davis (Securities and Exchange Commission) on the wildfire fund preclearance letter.	\$660.00	0.5	\$330.00
Barton, Doug	Call between K. Barclay and D. Barton (both Deloitte) to debrief on the comments received from C. Tarter and J. Davis (Securities and Exchange Commission) on the wildfire fund preclearance letter.	\$760.00	0.5	\$380.00
Barton, Doug	Prepare spreadsheet illustration with-and-without method for submission to the Securities and Exchange Commission for the accounting for the California Wildfire Fund.	\$760.00	1.5	\$1,140.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/18/2019				
Barton, Doug	Continue to prepare spreadsheet illustration with-and-without method for submission to the Securities and Exchange Commission for the accounting for the California Wildfire Fund.	\$760.00	2.0	\$1,520.00
Weller, Curt	Review new draft of the wildfire fund accounting preclearance letter.	\$760.00	0.5	\$380.00
09/20/2019				
Sakalova, Vera	Review the new model technique in the wildfire insurance fund accounting.	\$580.00	0.5	\$290.00
Sakalova, Vera	Draft email correspondence to send to M. Azebu (Deloitte) regarding feedback on the new model technique in the wildfire insurance fund accounting.	\$580.00	0.3	\$174.00
09/23/2019				
Brown, Erin	Research regulatory filings for the accounting for wildfire insurance fund legislation	\$350.00	2.0	\$700.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter (PG&E) on considerations of wildfire fund legislation technical edits and modeling assumptions.	\$760.00	2.0	\$1,520.00
09/24/2019				
Azebu, Matt	Research regulatory filings related to durability of wildfire fund and impact of wildfire fund on future cost of capital.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Assess the risk of material misstatement related to the inputs to the company's wildfire fund model in preparation for discussion with modeling specialists, K. Roll, V. Sakalova, M. Green (Deloitte).	\$460.00	1.0	\$460.00
Azebu, Matt	Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Green, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$460.00	1.0	\$460.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
09/24/2019				
Barclay, Kelsey	Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Green, M. Azebu (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$660.00	0.5	\$330.00
Barclay, Kelsey	Meeting with C. Weller (Deloitte) to review the auditing approach around the wildfire fund modeling approach.	\$660.00	0.2	\$132.00
Green, Mike	Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with K. Roll, V. Sakalova, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review modeling assumption inputs to California wildfire legislation durability analysis draft provided by management.	\$760.00	1.0	\$760.00
Roll, Kevin	Meeting with V. Sakalova, J. Ncho-Oguie, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$660.00	1.0	\$660.00
Sakalova, Vera	Meeting with K. Roll, J. Ncho-Oguie, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.	\$580.00	1.0	\$580.00
Weller, Curt	Meeting with K. Barclay (Deloitte) to review the auditing approach around the wildfire fund modeling approach.	\$760.00	0.2	\$152.00
09/25/2019				
Gillam, Tim	Meeting with J. Ncho-Oguie, T. Kilkenny (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation.	\$760.00	0.5	\$380.00
Green, Mike	Meeting with K. Roll, V. Sakalova (Deloitte) to discuss auditing Wildfire Fund model.	\$760.00	0.5	\$380.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i><b>AB 1054 Wildfire Fund</b></i>				
09/25/2019				
Roll, Kevin	Meeting with V. Sakalova, M. Green (Deloitte) to discuss auditing Wildfire Fund model.	\$660.00	0.5	\$330.00
Sakalova, Vera	Meeting with K. Roll, M. Green (Deloitte) to discuss auditing Wildfire Fund model.	\$580.00	0.5	\$290.00
Sakalova, Vera	Perform audit procedures to test Wildfire Fund model.	\$580.00	1.0	\$580.00
09/26/2019				
Barton, Doug	Prepare email to submit the data illustration for the wildfire fund accounting to C. Tarter and J. Davis (Securities and Exchange Commission).	\$760.00	0.5	\$380.00
Barton, Doug	Analyze the accounting for the California Wildfire Fund liability.	\$760.00	0.5	\$380.00
Roll, Kevin	Document the planned steps to take to audit the Wildfire Fund model.	\$660.00	0.5	\$330.00
09/30/2019				
Barton, Doug	Prepare talking points for call with C. Tarter and S. Teotia (Securities and Exchange Commission) regarding accounting for the California Wildfire Fund.	\$760.00	1.5	\$1,140.00
Gyoerkoe, Michael	Research alternative wildfire fund accounting in the accounting literature.	\$580.00	2.5	\$1,450.00
Ncho-Oguie, Jean-Denis	Review of California Wildfire Fund securitization accounting analysis from PG&E Capital Accounting.	\$760.00	1.0	\$760.00
Subtotal for AB 1054 Wildfire Fund:			95.7	\$64,292.00

### ***Accounting Consultations***

09/03/2019

Meredith, Wendy	Review draft critical audit matters report.	\$760.00	2.5	\$1,900.00
-----------------	---	----------	-----	------------

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
09/04/2019				
Jasinski, Samantha	Make edits within Critical Audit Matters memo for updates to be made to audit opinion.	\$580.00	1.0	\$580.00
Rice, Blake	Address notes on the documentation that identify critical audit matters.	\$460.00	3.0	\$1,380.00
09/08/2019				
Gillam, Tim	Review the draft of the critical accounting matters to be included in the 2019 year-end audit opinion.	\$760.00	2.5	\$1,900.00
09/09/2019				
Cheung, Elise	Review draft critical accounting matter language prepared for the auditor's opinion for FY19 audit.	\$660.00	1.0	\$660.00
Rice, Blake	Address notes within critical audit matters workpaper.	\$460.00	3.0	\$1,380.00
09/10/2019				
Cheung, Elise	Compare draft critical accounting matter language prepared for the auditor's opinion for FY19 audit with internally-developed illustrative example language.	\$660.00	0.5	\$330.00
Clark, Brian	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.	\$760.00	0.5	\$380.00
Clark, Brian	Review the preliminary draft of the critical accounting matters to be included in the 2019 year-end audit opinion.	\$760.00	0.7	\$532.00
Gillam, Tim	Discussion with B. Clark, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.	\$760.00	0.5	\$380.00
Jasinski, Samantha	Discussion with B. Clark, T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice (Deloitte) regarding draft critical audit matters.	\$580.00	0.5	\$290.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
09/10/2019				
Meredith, Wendy	Discussion with B. Clark, T. Gillam, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.	\$760.00	0.5	\$380.00
Meredith, Wendy	Provide edits to the draft critical audit matters.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Clark, T. Gillam, W. Meredith, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review and documentation adjustments to Draft Critical Audits Matters for the Draft Audit Opinion.	\$760.00	2.0	\$1,520.00
Rice, Blake	Discussion with B. Clark, T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) regarding draft critical audit matters.	\$460.00	0.5	\$230.00
09/12/2019				
Meredith, Wendy	Review revised critical audit matters documentation.	\$760.00	2.5	\$1,900.00
Rice, Blake	Address comments within critical audit matters workpaper.	\$460.00	1.5	\$690.00
09/16/2019				
Rice, Blake	Address comments within the critical audit matters.	\$460.00	3.0	\$1,380.00
09/23/2019				
Gillam, Tim	Review new version of the draft of the critical accounting matters to be included in the 2019 year-end audit opinion.	\$760.00	2.5	\$1,900.00
Martin, Blake	Close notes within the critical audit matters workbook.	\$460.00	1.0	\$460.00
09/30/2019				
Rice, Blake	Prepare critical audit matter workpaper for further review.	\$460.00	1.0	\$460.00
Subtotal for Accounting Consultations:			31.2	\$19,392.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
09/02/2019				
Kamra, Akanksha	Analyze the risks associated with the impacts of the Butte wildfire.	\$580.00	2.0	\$1,160.00
09/03/2019				
Azebu, Matt	Review the risk assessment related to the Butte Fire wildfire liability and related insurance receivable.	\$460.00	2.0	\$920.00
09/06/2019				
Azebu, Matt	Prepare documentation of testing of design of controls over wildfire liability.	\$460.00	2.0	\$920.00
09/09/2019				
Azebu, Matt	Discussion with P. Lui (PG&E) regarding status of Butte Fire settlements in conjunction with preparation of Butte Fire wildfire liability risk assessment.	\$460.00	1.0	\$460.00
Azebu, Matt	Discussion with S. Hunter (PG&E) to clarify audit requests related to assumptions for modeling the estimated useful life of the wildfire insurance fund.	\$460.00	1.0	\$460.00
09/10/2019				
Azebu, Matt	Discuss with J. Martinez (PG&E) management's wildfire liability review control.	\$460.00	2.0	\$920.00
09/11/2019				
Varshney, Swati	Continue to document risk assessment related to auditing the obligation around Butte county fire taking in to account various factors to conclude on risk assessment.	\$460.00	3.0	\$1,380.00
Varshney, Swati	Document risk assessment related to auditing the obligation around Butte county fire.	\$460.00	3.0	\$1,380.00
09/12/2019				
Azebu, Matt	Perform inquiries of J. Martinez, P. Lui (PG&E) related to their review of the wildfire liability technical accounting memorandum and estimate workbook.	\$460.00	2.0	\$920.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
09/12/2019				
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding control testing approach for wildfire related controls.	\$460.00	1.0	\$460.00
Azebu, Matt	Prepare documentation of testing of the wildfire liability controls.	\$460.00	2.5	\$1,150.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding control testing approach for wildfire related controls.	\$460.00	1.0	\$460.00
Martin, Blake	Update documentation within the Audit Committee Meeting Wildfire related control testing working paper.	\$460.00	1.0	\$460.00
Meredith, Wendy	Review risk assessment documentation related to 2015 Butte county fire accounting.	\$760.00	0.5	\$380.00
09/13/2019				
Azebu, Matt	Prepare documentation of testing of the wildfire liability controls.	\$460.00	2.0	\$920.00
Azebu, Matt	Continue to document testing of the design of the wildfire liability controls.	\$460.00	2.0	\$920.00
Martin, Blake	Perform testing of control design on the entity-level control of audit committee's involvement around wildfire.	\$460.00	1.5	\$690.00
Martin, Blake	Perform testing of control implementation on the entity-level control of audit committee's involvement around wildfire.	\$460.00	2.5	\$1,150.00
09/16/2019				
Azebu, Matt	Prepare documentation of testing of controls over wildfire liabilities.	\$460.00	2.5	\$1,150.00
09/17/2019				
Azebu, Matt	Prepare documentation of testing of design of controls over wildfire liability.	\$460.00	2.0	\$920.00
Azebu, Matt	Review planned audit procedures to be performed related to wildfire liability and documented in critical audit matters workbook.	\$460.00	1.0	\$460.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
09/18/2019				
Adams, Haley	Meet (partial) with T. Gillam, S. Jasinski, M. Azebu, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$460.00	0.5	\$230.00
Azebu, Matt	Meet with T. Gillam, S. Jasinski, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$460.00	1.0	\$460.00
Azebu, Matt	Prepare documentation of testing of design of controls over wildfire liability.	\$460.00	3.0	\$1,380.00
Choudhary, Devesh	Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$760.00	1.0	\$760.00
Gillam, Tim	Meet with S. Jasinski, M. Azebu, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Meet with T. Gillam, M. Azebu, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$580.00	1.0	\$580.00
Murdock, Elizabeth	Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, D. Choudhary, B. Rice (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$660.00	1.0	\$660.00
Rice, Blake	Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, D. Choudhary, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.	\$460.00	1.0	\$460.00
09/19/2019				
Azebu, Matt	Prepare documentation of testing of design of controls over wildfire liability.	\$460.00	2.0	\$920.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
09/25/2019				
Azebu, Matt	Address review comments on the risk assessment prepared related to the Butte fire wildfire liability.	\$460.00	2.5	\$1,150.00
09/26/2019				
Gillam, Tim	Review the settlement agreement of wildfire liability with the insurance companies.	\$760.00	2.5	\$1,900.00
09/27/2019				
Gillam, Tim	Discuss with J. Wells (PG&E) the impact of the settlement with the insurance companies.	\$760.00	1.1	\$836.00
Subtotal for California Wildfires:			55.1	\$27,736.00

### *Lease Accounting Services*

09/02/2019				
Murdock, Elizabeth	Review price risk management of cost of electricity and gas memo.	\$325.00	1.5	\$487.50
Murdock, Elizabeth	Perform research into accounting guidance used in the consideration of the price risk management of cost of electricity and gas memo.	\$325.00	1.5	\$487.50
09/11/2019				
Murdock, Elizabeth	Meeting with J. Ncho-Oguie (D&T), S. Hunter (PGE) to discuss price risk management of cost of electricity and gas contracts.	\$325.00	0.5	\$162.50
Ncho-Oguie, Jean-Denis	Meeting with E. Murdock (D&T), S. Hunter (PGE) to discuss price risk management of cost of electricity and gas contracts.	\$365.00	0.5	\$182.50
Ncho-Oguie, Jean-Denis	Review draft forward contract curves utilized by Company for accounting for price risk management amended contracts in Q3'19.	\$365.00	2.0	\$730.00
Ncho-Oguie, Jean-Denis	Review of management's updated accounting memorandum for derivatives analysis for price risk management activities.	\$365.00	2.0	\$730.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
09/30/2019				
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter (PGE) to discuss price risk management Power Purchase Agreement amendments and accounting considerations for Q3'19 accounting impact.	\$365.00	2.0	\$730.00
Subtotal for Lease Accounting Services:			10.0	\$3,510.00
<i>Post Bankruptcy Matters</i>				
09/06/2019				
Meredith, Wendy	Review bankruptcy accounting audit plan.	\$760.00	0.5	\$380.00
09/09/2019				
Jasinski, Samantha	Review analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.	\$580.00	3.5	\$2,030.00
Jasinski, Samantha	Continue to review estimated hours at completion analysis and billings analysis as a result of bankruptcy.	\$580.00	3.5	\$2,030.00
Rice, Blake	Perform an analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.	\$460.00	2.5	\$1,150.00
09/10/2019				
Hennessy, Vincent	Document restructuring cost substantive testing.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Continue to review analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.	\$580.00	3.5	\$2,030.00
Jasinski, Samantha	Continue to review estimated hours at completion analysis and billings analysis as a result of bankruptcy.	\$580.00	2.0	\$1,160.00
Murdock, Elizabeth	Meeting with D. Kenna (PG&E) to discuss bankruptcy related control matters.	\$660.00	0.5	\$330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
09/10/2019				
Rice, Blake	Continue to perform analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.	\$460.00	3.0	\$1,380.00
09/11/2019				
Hennessy, Vincent	Continue to document restructuring cost substantive testing.	\$460.00	1.5	\$690.00
09/18/2019				
Jasinski, Samantha	Discussion with B. Rice (Deloitte), P. Ong, R. Katerndahl (PG&E) regarding updated capital forecasts as a result of bankruptcy proceedings.	\$580.00	0.5	\$290.00
Rice, Blake	Discussion with S. Jasinski (Deloitte), P. Ong, R. Katerndahl (PG&E) regarding updated capital forecasts as a result of bankruptcy proceedings.	\$460.00	0.5	\$230.00
09/20/2019				
Meredith, Wendy	Meet with E. Murdock (Deloitte), J. Lloyd, J. Garboden (PG&E) to discuss August 2019 monthly operating report filing.	\$760.00	0.5	\$380.00
Murdock, Elizabeth	Meet with W. Meredith (Deloitte), J. Lloyd, J. Garboden (PG&E) to discuss August 2019 monthly operating report filing.	\$660.00	0.5	\$330.00
09/24/2019				
Meredith, Wendy	Review PG&E draft plan of reorganization.	\$760.00	1.0	\$760.00
09/27/2019				
Gillam, Tim	Discuss with J. Wells (PG&E) the impact of the bondholder plan of reorganization.	\$760.00	0.9	\$684.00
Martin, Blake	Discussion with E. Murdock (Deloitte), D. Kenna, S. Hunter, D. DeMartini, C. Baxter, J. Martinez (PG&E) to understand the Company's implementation of the Bankruptcy Memo Control.	\$460.00	0.5	\$230.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

#### *Post Bankruptcy Matters*

09/27/2019

Murdock, Elizabeth	Discussion with B. Martin (Deloitte), D. Kenna, S. Hunter, D. DeMartini, C. Baxter, J. Martinez (PG&E) to understand the Company's implementation of the Bankruptcy Memo Control.	\$660.00	0.5	\$330.00
--------------------	---	----------	-----	----------

09/28/2019

Gillam, Tim	Review the bondholder plan of reorganization filing document.	\$760.00	2.5	\$1,900.00
-------------	---	----------	-----	------------

Subtotal for Post Bankruptcy Matters:

28.9 \$16,774.00

#### *Preparation of Fee Applications*

09/04/2019

Gutierrez, Dalia	Provide comments to July fee detail for the monthly fee application.	\$200.00	4.2	\$840.00
------------------	--	----------	-----	----------

Gutierrez, Dalia	Continue to provide comments to July fee detail for the monthly fee application.	\$200.00	3.8	\$760.00
------------------	--	----------	-----	----------

09/05/2019

Gutierrez, Dalia	Review July fee detail in preparation for the monthly fee application.	\$200.00	4.3	\$860.00
------------------	--	----------	-----	----------

09/06/2019

Gutierrez, Dalia	Continue to review the July fee detail for the monthly fee application.	\$200.00	4.0	\$800.00
------------------	---	----------	-----	----------

09/09/2019

Gutierrez, Dalia	Provide comments to the July fee detail in preparation for the monthly fee application.	\$200.00	5.5	\$1,100.00
------------------	---	----------	-----	------------

09/10/2019

Gutierrez, Dalia	Provide comments to the July fee detail for the monthly fee application.	\$200.00	6.5	\$1,300.00
------------------	--	----------	-----	------------

09/11/2019

Gutierrez, Dalia	Complete review of the July fee detail for the monthly fee application.	\$200.00	4.5	\$900.00
------------------	---	----------	-----	----------

Gutierrez, Dalia	Provide comments to the July expense detail in preparation for the monthly fee application.	\$200.00	3.0	\$600.00
------------------	---	----------	-----	----------

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/19/2019				
Azebu, Matt	Prepare July 2019 bankruptcy fee application.	\$230.00	3.0	\$690.00
Azebu, Matt	Continue to prepare the July 2019 bankruptcy fee application.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Prepare bankruptcy billing by updating fee detail for January through May 2019.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to prepare bankruptcy billing by updating fee detail for January through May 2019.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue preparing bankruptcy billing by updating fee detail for January through May 2019.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Continue reviewing bankruptcy billing by updating fee detail for January through May 2019.	\$290.00	3.0	\$870.00
09/20/2019				
Azebu, Matt	Prepare July 2019 bankruptcy fee application.	\$230.00	3.5	\$805.00
Azebu, Matt	Continue to prepare July 2019 bankruptcy fee application.	\$230.00	2.5	\$575.00
09/23/2019				
Gutierrez, Dalia	Begin review of August fee detail in preparation for the monthly fee application.	\$200.00	3.0	\$600.00
Jasinski, Samantha	Review bankruptcy fee detail comments for bankruptcy billings for June 2019.	\$290.00	1.5	\$435.00
09/30/2019				
Azebu, Matt	Prepare July 2019 bankruptcy fee application.	\$230.00	3.0	\$690.00
Azebu, Matt	Continue the preparation of July 2019 bankruptcy fee application.	\$230.00	3.0	\$690.00
Gutierrez, Dalia	Provide comments to August fee detail in preparation for the monthly fee application.	\$200.00	3.9	\$780.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/30/2019				
Gutierrez, Dalia	Complete review of August fee detail in preparation for the monthly fee application.	\$200.00	3.1	\$620.00
Meredith, Wendy	Review hours detail in the January through May 2019 bankruptcy billing.	\$380.00	1.0	\$380.00
Subtotal for Preparation of Fee Applications:			75.8	\$16,960.00

### *Regulatory Accounting*

09/03/2019				
Martin, Blake	Update audit evidence in the Other Enforcement Matters Risk Assessment.	\$460.00	2.0	\$920.00
09/04/2019				
Martin, Blake	Document consideration of risk assessment on other enforcement matters.	\$460.00	2.0	\$920.00
Martin, Blake	Continue to document consideration of risk assessment on other enforcement matters.	\$460.00	2.0	\$920.00
09/05/2019				
Martin, Blake	Documentation of Other Enforcement Matters Risk Assessment Memo.	\$460.00	2.0	\$920.00
09/09/2019				
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss risk assessment for regulatory assets.	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss risk assessment for regulatory assets.	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss risk assessment for regulatory assets.	\$760.00	2.5	\$1,900.00
Schloetter, Lexie	Update gas revenue workpaper by applying the new accounting standard on regulatory balancing account.	\$390.00	1.0	\$390.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
09/09/2019				
Schloetter, Lexie	Perform research for new accounting standard on regulatory balancing account related to gas revenue.	\$390.00	3.0	\$1,170.00
09/10/2019				
Ncho-Oguie, Jean-Denis	Meeting with A. Duran (PG&E) to discuss regulatory accounting impacts for Q3'19.	\$760.00	1.0	\$760.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding regulatory asset testing.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding regulatory asset testing.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Perform research on regulatory assets testing.	\$390.00	0.5	\$195.00
09/12/2019				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures.	\$460.00	1.5	\$690.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding regulatory accounting testing.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Perform research in preparation for regulatory accounting meeting regarding new accounting procedures.	\$390.00	2.0	\$780.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding regulatory accounting testing.	\$390.00	0.5	\$195.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
09/12/2019				
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Perform research to understand audit guidance around regulatory accounting.	\$390.00	0.5	\$195.00
09/13/2019				
Rice, Blake	Review Company prepared regulatory accounting documents related to fire prevention regulatory assets.	\$460.00	1.0	\$460.00
09/16/2019				
Graf, Bill	Meeting with T. Kilkenny, S. Jasinski (Deloitte) regarding treatment of property disallowances considering the California state bill on wildfire liability.	\$760.00	0.5	\$380.00
Graf, Bill	Review additional information around the technical accounting for the treatment of property disallowances related to wildfire.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Research accounting treatment for wildfire mitigation capital expenditure with no equity return.	\$760.00	1.0	\$760.00
Kilkenny, Tom	Meeting with B. Graf, S. Jasinski (Deloitte) regarding treatment of property disallowances within California wildfire legislation.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Research the accounting treatment for potential property disallowances within California wildfire legislation.	\$760.00	0.5	\$380.00
Schloetter, Lexie	Drafting email to J. Zamzow (PG&E) regarding regulatory asset testing.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Meeting with C. Baxter (PG&E) regarding regulatory asset testing.	\$390.00	0.5	\$195.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
09/17/2019				
Jasinski, Samantha	Meeting with A. Koo, J. Zamzow (PG&E), B. Rice, L. Schloetter (Deloitte) regarding legal assessments of regulatory assets.	\$580.00	1.0	\$580.00
Rice, Blake	Meeting with A. Koo, J. Zamzow (PG&E), L. Schloetter, S. Jasinski (Deloitte) regarding legal assessments of regulatory assets.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Document control design testing on the control over the legal assessment of regulatory assets.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Document control implementation testing on the control over the legal assessment of regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Prepare for meeting related to regulatory assets legal assessments.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Meeting with A. Koo, J. Zamzow (PG&E), B. Rice, S. Jasinski (Deloitte) regarding legal assessments of regulatory assets.	\$390.00	1.0	\$390.00
09/18/2019				
Gillam, Tim	Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential regulatory disallowances.	\$760.00	1.0	\$760.00
Gillam, Tim	Second meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential regulatory disallowances.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam (Deloitte) to discuss accounting for potential regulatory disallowances related to the wildfire fund legislation	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Second meeting with T. Gillam (Deloitte) to discuss accounting for potential regulatory disallowances related to the wildfire fund legislation	\$760.00	1.0	\$760.00
09/23/2019				
Schloetter, Lexie	Perform research over new company regulatory balancing accounts.	\$390.00	1.5	\$585.00



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
09/24/2019				
Gillam, Tim	Review the planned substantive procedures to audit the regulatory accounts.	\$760.00	2.5	\$1,900.00
09/25/2019				
Kilkenny, Tom	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Kilkenny, T. Gillam (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review the fire prevention accounting treatment under the accounting guidance on capital costs.	\$760.00	1.5	\$1,140.00
09/30/2019				
Ncho-Oguie, Jean-Denis	Review of capital and maintenance risk assessment for wildfire regulatory assets as of Q3'19.	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of management's probability legal assessment for wildfire regulatory assets.	\$760.00	1.5	\$1,140.00
Schloetter, Lexie	Perform accounting guidance research around regulatory asset/liability accounting.	\$390.00	1.0	\$390.00
Subtotal for Regulatory Accounting:			58.0	\$32,850.00
<b>Total</b>			<b>1,785.9</b>	<b>\$514,089.00</b>

#### Adjustment

Voluntary Reduction - 2018 NDT Audit Services				(\$58,901.00)
<b>Adjustment Subtotal :</b>				<b>(\$58,901.00)</b>
<b>Total</b>			<b>1,785.9</b>	<b>\$455,188.00</b>

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Barton, Doug	\$760.00	17.9	\$13,604.00
Choudhary, Devesh	\$760.00	1.0	\$760.00
Clark, Brian	\$760.00	1.2	\$912.00
Gillam, Tim	\$760.00	31.0	\$23,560.00
Graf, Bill	\$760.00	1.5	\$1,140.00
Green, Mike	\$760.00	1.5	\$1,140.00
Kilkenny, Tom	\$760.00	2.5	\$1,900.00
Meredith, Wendy	\$760.00	11.0	\$8,360.00
Ncho-Oguie, Jean-Denis	\$760.00	26.5	\$20,140.00
Sojkowski, Rick	\$760.00	2.5	\$1,900.00
Weller, Curt	\$760.00	10.6	\$8,056.00
Barclay, Kelsey	\$660.00	10.2	\$6,732.00
Cheung, Elise	\$660.00	1.5	\$990.00
Murdock, Elizabeth	\$660.00	2.5	\$1,650.00
Roll, Kevin	\$660.00	3.0	\$1,980.00
Gyoerkoe, Michael	\$580.00	2.5	\$1,450.00
Jasinski, Samantha	\$580.00	18.5	\$10,730.00
Kamra, Akanksha	\$580.00	2.0	\$1,160.00
Sakalova, Vera	\$580.00	4.5	\$2,610.00
Adams, Haley	\$460.00	0.5	\$230.00
Azebu, Matt	\$460.00	48.0	\$22,080.00
Hennessy, Vincent	\$460.00	2.5	\$1,150.00
Martin, Blake	\$460.00	15.5	\$7,130.00
Rice, Blake	\$460.00	23.5	\$10,810.00
Varshney, Swati	\$460.00	6.0	\$2,760.00
Schloetter, Lexie	\$390.00	19.0	\$7,410.00
Cochran, James	\$380.00	2.5	\$950.00
Donahue, Nona	\$380.00	1.5	\$570.00
Gillam, Tim	\$380.00	3.5	\$1,330.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Meredith, Wendy	\$380.00	3.5	\$1,330.00
Ncho-Oguie, Jean-Denis	\$380.00	30.0	\$11,400.00
Pemberton, Tricia	\$380.00	16.0	\$6,080.00
Ncho-Oguie, Jean-Denis	\$365.00	6.5	\$2,372.50
Brown, Erin	\$350.00	2.0	\$700.00
Chhajer, Neha	\$330.00	28.5	\$9,405.00
Giamanco, Patrick	\$330.00	23.5	\$7,755.00
Leonard, Allison	\$330.00	0.2	\$66.00
Livorsi, Tom	\$330.00	1.0	\$330.00
Murdock, Elizabeth	\$330.00	20.2	\$6,666.00
Potts, John	\$330.00	1.0	\$330.00
Murdock, Elizabeth	\$325.00	3.5	\$1,137.50
Brown, Aaron	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	\$290.00	39.5	\$11,455.00
Kamra, Akanksha	\$290.00	38.0	\$11,020.00
Long, Brittany	\$290.00	6.0	\$1,740.00
Misra, Saurabh	\$290.00	22.5	\$6,525.00
Adams, Haley	\$230.00	15.5	\$3,565.00
Azebu, Matt	\$230.00	89.0	\$20,470.00
Bhimani, Harika	\$230.00	1.0	\$230.00
Choudhury, Viki	\$230.00	25.0	\$5,750.00
Fazil, Mohamed	\$230.00	44.5	\$10,235.00
Florez Jaramillo, Oscar	\$230.00	0.5	\$115.00
Hennessy, Vincent	\$230.00	5.5	\$1,265.00
Jami, Anusha	\$230.00	8.0	\$1,840.00
Kipkirui, Winnie	\$230.00	158.0	\$36,340.00
Mantri, Arvind	\$230.00	10.0	\$2,300.00
Martin, Blake	\$230.00	126.0	\$28,980.00
Ranganathan, Akshaya	\$230.00	116.5	\$26,795.00

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

September 01, 2019 - September 30, 2019

#### Recapitulation

Name	Rate	Hours	Fees
Rice, Blake	\$230.00	48.0	\$11,040.00
Varshney, Swati	\$230.00	29.0	\$6,670.00
Yuen, Jennifer	\$230.00	1.2	\$276.00
Alfahhad, Abdulrahman	\$200.00	76.0	\$15,200.00
Bedi, Arpit	\$200.00	136.0	\$27,200.00
Bhattacharya, Ayush	\$200.00	37.0	\$7,400.00
Gutierrez, Dalia	\$200.00	45.8	\$9,160.00
K, Kavya	\$200.00	8.0	\$1,600.00
Nambiar, Sachin	\$200.00	16.5	\$3,300.00
Schloetter, Lexie	\$200.00	120.5	\$24,100.00
Uy, Rycel	\$200.00	68.0	\$13,600.00
Brown, Erin	\$180.00	34.5	\$6,210.00
Chopra, Harshita	\$180.00	27.5	\$4,950.00
Singh, Akshay	\$180.00	11.0	\$1,980.00
Biswas, Sampa	\$120.00	0.7	\$84.00
Evans, Darrellyn	\$120.00	1.8	\$216.00
Fantom, Tiffany	\$120.00	0.5	\$60.00
Khan, Shabeer	\$120.00	0.6	\$72.00
Medavaram, Prasanth	\$120.00	0.4	\$48.00
Nadakuduti, Sirisha	\$120.00	0.2	\$24.00
Paida, Kumar	\$120.00	0.5	\$60.00
Rathinam, Sankari	\$120.00	1.1	\$132.00
Surapaneni, Srinivasa	\$120.00	0.8	\$96.00
Vellanki Mruthyun, Jai Kumar	\$120.00	0.5	\$60.00
Voluntary Reduction - 2018 NDT Audit Services			(\$58,901.00)
<b>Total</b>		<b>1,785.9</b>	<b>\$455,188.00</b>